

		FOR OFF USE					

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**2005**  
**STATE OF ILLINOIS**  
**DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES**  
**FINANCIAL AND STATISTICAL REPORT FOR**  
**LONG-TERM CARE FACILITIES**  
**(FISCAL YEAR 2005)**

IMPORTANT NOTICE  
 THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION  
 THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY  
 PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE  
 OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE  
 ANY INFORMATION ON OR BEFORE THE DUE DATE WILL  
 RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM  
 HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

<p><b>I. IDPH Facility ID Number:</b> <u>0037366</u></p> <p><b>Facility Name:</b> <u>Meadowbrook Manor</u></p> <p><b>Address:</b> <u>431 West Remington Boulevard</u> <u>Bolingbrook</u> <u>60440</u>          Number City Zip Code</p> <p><b>County:</b> <u>Will</u></p> <p><b>Telephone Number:</b> <u>(630) 759-1112</u> <b>Fax #</b> <u>(630) 759-4406</u></p> <p><b>IDPA ID Number:</b> <u>363596557001</u></p> <p><b>Date of Initial License for Current Owners:</b> <u>11/05/91</u></p> <p><b>Type of Ownership:</b></p> <table border="0"> <tr> <td><input type="checkbox"/> VOLUNTARY, NON-PROFIT</td> <td><input type="checkbox"/> PROPRIETARY</td> <td><input type="checkbox"/> GOVERNMENTAL</td> </tr> <tr> <td><input type="checkbox"/> Charitable Corp.</td> <td><input type="checkbox"/> Individual</td> <td><input type="checkbox"/> State</td> </tr> <tr> <td><input type="checkbox"/> Trust</td> <td><input type="checkbox"/> Partnership</td> <td><input type="checkbox"/> County</td> </tr> <tr> <td><b>IRS Exemption Code</b> _____</td> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Other _____</td> </tr> <tr> <td></td> <td><input checked="" type="checkbox"/> "Sub-S" Corp.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Limited Liability Co.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Trust</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Other _____</td> <td></td> </tr> </table> <p><b>In the event there are further questions about this report, please contact:</b>  <b>Name:</b> <u>Larry Templin</u> <b>Telephone Number:</b> <u>(630) 759-1112</u>  <b>Please send copies of desk review and audit adjustments to address on this page</b></p>	<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL	<input type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State	<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input type="checkbox"/> County	<b>IRS Exemption Code</b> _____	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____		<input checked="" type="checkbox"/> "Sub-S" Corp.			<input type="checkbox"/> Limited Liability Co.			<input type="checkbox"/> Trust			<input type="checkbox"/> Other _____		<p><b>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</b></p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/05</u> to <u>12/31/05</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <table border="1"> <tr> <td data-bbox="1123 678 1260 828" rowspan="2"> <b>Officer or Administrator of Provider</b> </td> <td>(Signed) _____ (Date) _____</td> </tr> <tr> <td>(Type or Print Name) <u>Christopher Vange</u></td> </tr> <tr> <td data-bbox="1123 828 1260 1047" rowspan="4"> <b>Paid Preparer</b> </td> <td>(Title) <u>Executive Director</u></td> </tr> <tr> <td>(Signed) <u>SEE ACCOUNTANTS' COMPILATION REPORT</u> (Date) _____</td> </tr> <tr> <td>(Print Name and Title) _____</td> </tr> <tr> <td>(Firm Name &amp; Address) <u>Altschuler, Melvoin and Glasser LLI</u>  <u>One South Wacker Drive, Suite 800, Chicago, IL 60606</u></td> </tr> <tr> <td data-bbox="1123 1047 1260 1123" rowspan="2"></td> <td>(Telephone) <u>(312) 384-6000</u> Fax # <u>(312) 634-5518</u></td> </tr> <tr> <td> <b>MAIL TO: BUREAU OF HEALTH FINANCE</b>  <b>ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES</b>  <b>201 S. Grand Avenue East</b>  <b>Springfield, IL 62763-0001</b> Phone # <b>(217) 782-1630</b> </td> </tr> </table>	<b>Officer or Administrator of Provider</b>	(Signed) _____ (Date) _____	(Type or Print Name) <u>Christopher Vange</u>	<b>Paid Preparer</b>	(Title) <u>Executive Director</u>	(Signed) <u>SEE ACCOUNTANTS' COMPILATION REPORT</u> (Date) _____	(Print Name and Title) _____	(Firm Name & Address) <u>Altschuler, Melvoin and Glasser LLI</u> <u>One South Wacker Drive, Suite 800, Chicago, IL 60606</u>		(Telephone) <u>(312) 384-6000</u> Fax # <u>(312) 634-5518</u>	<b>MAIL TO: BUREAU OF HEALTH FINANCE</b> <b>ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES</b> <b>201 S. Grand Avenue East</b> <b>Springfield, IL 62763-0001</b> Phone # <b>(217) 782-1630</b>
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SEE ACCOUNTANTS' COMPILATION REPORT

## STATE OF ILLINOIS

Page 2

Facility Name & ID Number Meadowbrook Manor# 0037366 Report Period Beginning: 01/01/05 Ending: 12/31/05

## III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days,  
(must agree with license). Date of change in licensed bedsN/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	298	Skilled (SNF)	298	108,770	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	298	TOTALS	298	108,770	7

## B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	74,698	11,503	11,022	97,223	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	74,698	11,503	11,022	97,223	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed  
bed days on line 7, column 4.) 89.38%

SEE ACCOUNTANTS' COMPILATION REPORT

D. How many bed-hold days during this year were paid by the Department?

None (Do not include bed-hold days in Section B.)E. List all services provided by your facility for non-patients.  
(E.g., day care, "meals on wheels", outpatient therapy)Day Care

F. Does the facility maintain a daily midnight census?

YesG. Do pages 3 & 4 include expenses for services or  
investments not directly related to patient care?YES ☒NO ☐Non-allowable costs have been  
eliminated in Schedule V, Column 7.

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES ☐NO ☒

I. On what date did you start providing long term care at this location

Date started 11/05/91

J. Was the facility purchased or leased after January 1, 1978?

YES ☒Date 11/05/91NO ☐

K. Was the facility certified for Medicare during the reporting year?

YES ☒NO ☐

If YES, enter number

of beds certified 280 and days of care provided 10,680Medicare Intermediary Adminastar Federal, Inc.

## IV. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED  
CASH\* ☐ CASH\* ☐Is your fiscal year identical to your tax year YES ☒ NO ☐Tax Year: 12/31/05 Fiscal Year: 12/31/05

\* All facilities other than governmental must report on the accrual basis

## STATE OF ILLINOIS

Page 3

Facility Name &amp; ID Number Meadowbrook Manor # 0037366 Report Period Beginning: 01/01/05 Ending: 12/31/05

## V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7**	Adjusted Total 8	FOR OHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	365,824	82,963	13,703	462,490		462,490		462,490		1
2	Food Purchase		468,789		468,789		468,789	(4,998)	463,791		2
3	Housekeeping	299,060	70,416		369,476		369,476		369,476		3
4	Laundry	52,422	79,129		131,551		131,551	(3,668)	127,883		4
5	Heat and Other Utilities			325,381	325,381		325,381	(2,363)	323,018		5
6	Maintenance	81,441	12,455	223,117	317,013		317,013	53,973	370,986		6
7	Other (specify):* Emp Ben.-Mgmt Co.							7,368	7,368		7
8	<b>TOTAL General Services</b>	798,747	713,752	562,201	2,074,700		2,074,700	50,312	2,125,012		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			42,000	42,000		42,000		42,000		9
10	Nursing and Medical Records	4,425,157	748,722	184,099	5,357,978		5,357,978	18,764	5,376,742		10
10a	Therapy		9,816	599,063	608,879		608,879	(112,641)	496,238		10a
11	Activities	122,816	13,400	2,496	138,712		138,712		138,712		11
12	Social Services	145,636		2,030	147,666		147,666	23,325	170,991		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* Emp Ben.-Mgmt Co.							73,735	73,735		15
16	<b>TOTAL Health Care and Programs</b>	4,693,609	771,938	829,688	6,295,235		6,295,235	3,183	6,298,418		16
	<b>C. General Administration</b>										
17	Administrative	55,475		600,435	655,910		655,910	(502,571)	153,339		17
18	Directors Fees										18
19	Professional Services			210,404	210,404		210,404	28,583	238,987		19
20	Dues, Fees, Subscriptions & Promotion			63,278	63,278		63,278	(22,025)	41,253		20
21	Clerical & General Office Expense	153,396	72,536	68,241	294,173		294,173	276,672	570,845		21
22	Employee Benefits & Payroll Tax			961,589	961,589		961,589	(2,804)	958,785		22
23	Inservice Training & Education										23
24	Travel and Seminar			3,254	3,254		3,254	875	4,129		24
25	Other Admin. Staff Transportation			4,861	4,861		4,861	3,300	8,161		25
26	Insurance-Prop.Liab.Malpractice			248,768	248,768		248,768	47,358	296,126		26
27	Other (specify):* Emp Ben.-Mgmt Co.							53,408	53,408		27
28	<b>TOTAL General Administration</b>	208,871	72,536	2,160,830	2,442,237		2,442,237	(117,204)	2,325,033		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	5,701,227	1,558,226	3,552,719	10,812,172		10,812,172	(63,709)	10,748,463		29

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

## STATE OF ILLINOIS

Page 4

Facility Name &amp; ID Number Meadowbrook Manor

#0037366

Report Period Beginning:

01/01/05

Ending:

12/31/05

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7**	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			96,306	96,306		96,306	315,572	411,878			30
31	Amortization of Pre-Op. & Org											31
32	Interest			139,053	139,053		139,053	929,126	1,068,179			32
33	Real Estate Taxes							302,889	302,889			33
34	Rent-Facility & Grounds			3,263,100	3,263,100		3,263,100	(3,263,100)				34
35	Rent-Equipment & Vehicle			5,950	5,950		5,950		5,950			35
36	Other (specify): <sup>3</sup> Mtg. Insurance							102,171	102,171			36
37	<b>TOTAL Ownership</b>			3,504,409	3,504,409		3,504,409	(1,613,342)	1,891,067			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation			1,690	1,690		1,690		1,690			38
39	Ancillary Service Center:		415,797		415,797		415,797		415,797			39
40	Barber and Beauty Shops			25,296	25,296		25,296		25,296			40
41	Coffee and Gift Shop:											41
42	Provider Participation Fee			163,155	163,155		163,155		163,155			42
43	Other (specify): <sup>3</sup> Nonallow. Costs	34,185		318,489	352,674		352,674	(352,674)				43
44	<b>TOTAL Special Cost Centers</b>	34,185	415,797	508,630	958,612		958,612	(352,674)	605,938			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	5,735,412	1,974,023	7,565,758	15,275,193		15,275,193	(2,029,725)	13,245,468			45

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

\*\*See Schedule of adjustments attached at end of cost report.

SEE ACCOUNTANTS' COMPILATION REPORT

## STATE OF ILLINOIS

Page 5

Facility Name &amp; ID Number Meadowbrook Manor

# 0037366

Report Period Beginning:

01/01/05

Ending:

12/31/05

## VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Program				3
4	Non-Patient Meals	(4,313)	2		4
5	Telephone, TV & Radio in Resident Room	(7,132)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patient:				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(36,255)	30		9
10	Interest and Other Investment Income	(5,200)	32		10
11	Discounts, Allowances, Rebates & Refund				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(547)	43		13
14	Non-Care Related Interest	(139,053)	32		14
15	Non-Care Related Owner's Transaction				15
16	Personal Expenses (Including Transportation				16
17	Non-Care Related Fees	(3,815)	20		17
18	Fines and Penalties	(12,700)	43		18
19	Entertainment	(680)	43		19
20	Contributions	(23,156)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainer	(7,888)	19		22
23	Malpractice Insurance for Individual:				23
24	Bad Debt	(205,789)	43		24
25	Fund Raising, Advertising and Promotional	(116,993)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employee:				27
28	Yellow Page Advertising	(20,900)	20		28
29	Other-Attach Schedule See Page 5A	(75,915)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (660,336)		\$	30

OHF USE ONLY						
48		49	50	51	52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below. (See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule:	\$		31
32	Donated Goods-Attach Schedule:			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(1,369,389)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (1,369,389)		36
(sum of SUBTOTALS				
37	TOTAL ADJUSTMENTS (A) and (B) )	\$ (2,029,725)		37

\*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport		x	\$		38
39						39
40	Gift and Coffee Shop:		x			40
41	Barber and Beauty Shops		x			41
42	Laboratory and Radiology		x			42
43	Prescription Drugs		x			43
44	Exceptional Care Program		x			44
45	Other-Attach Schedule		x			45
46	Other-Attach Schedule		x			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

Meadowbrook Manor

ID# 0037366

Report Period Beginning: 01/01/05

Ending: 12/31/05

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	Disallow Non-allowable Day Care Salaries	\$ (34,185)	43	1
2	Non-allow Day Care Employee Ben & PR taxes	(3,448)	22	2
3	Non-allow Day Care Food	(685)	2	3
4	Non-allow Day Care Utilities	(2,363)	5	4
5	Patient Clothing	(142)	43	5
6	Physician Fees	(8,388)	43	6
7	Painting and Decorating	2,708	6	7
8	Laundry Income	(3,668)	4	8
9	Miscellaneous Income Offset	(896)	21	9
10	Radiology	(18,250)	43	10
11	Laboratory	(6,598)	43	11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
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40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(75,915)		49

## STATE OF ILLINOIS

Summary A

Facility Name &amp; ID Number Meadowbrook Manor

# 0037366

Report Period Beginning:

01/01/05

Ending:

12/31/05

## SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>A. General Services</b>													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(4,998)	0	0	0	0	0	0	0	0	0	0	(4,998)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	(3,668)	0	0	0	0	0	0	0	0	0	0	(3,668)	4
5	Heat and Other Utilities	(2,363)	0	0	0	0	0	0	0	0	0	0	(2,363)	5
6	Maintenance	2,708	0	0	51,265	0	0	0	0	0	0	0	53,973	6
7	Other (specify):* Emp Ben.-Mgmt	0	0	0	7,368	0	0	0	0	0	0	0	7,368	7
8	<b>TOTAL General Services</b>	<b>(8,321)</b>	<b>0</b>	<b>0</b>	<b>58,633</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,312</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	18,764	0	0	0	0	0	0	0	18,764	10
10a	Therapy	0	0	0	(112,641)	0	0	0	0	0	0	0	(112,641)	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	23,325	0	0	0	0	0	0	0	23,325	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):* Emp Ben.-Mgmt	0	0	0	73,735	0	0	0	0	0	0	0	73,735	15
16	<b>TOTAL Health Care and Programs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,183</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,183</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	0	0	(502,571)	0	0	0	0	0	0	0	(502,571)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(7,888)	0	15,882	20,589	0	0	0	0	0	0	0	28,583	19
20	Fees, Subscriptions & Promotions	(24,715)	0	525	2,165	0	0	0	0	0	0	0	(22,025)	20
21	Clerical & General Office Expenses	(896)	0	0	277,568	0	0	0	0	0	0	0	276,672	21
22	Employee Benefits & Payroll Taxes	(3,448)	0	0	644	0	0	0	0	0	0	0	(2,804)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	875	0	0	0	0	0	0	0	875	24
25	Other Admin. Staff Transportation	0	0	0	3,300	0	0	0	0	0	0	0	3,300	25
26	Insurance-Prop.Liab.Malpractice	0	0	47,358	0	0	0	0	0	0	0	0	47,358	26
27	Other (specify):* Emp Ben.-Mgmt	0	0	0	53,408	0	0	0	0	0	0	0	53,408	27
28	<b>TOTAL General Administration</b>	<b>(36,947)</b>	<b>0</b>	<b>63,765</b>	<b>(144,022)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(117,204)</b>	<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>(45,268)</b>	<b>0</b>	<b>63,765</b>	<b>(82,206)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(63,709)</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

Facility Name &amp; ID Number Meadowbrook Manor

# 0037366

Report Period Beginning:

01/01/05

Ending:

12/31/05

## SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>D. Ownership</b>													
30	Depreciation	(36,255)	0	343,331	8,496	0	0	0	0	0	0	0	315,572	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(144,253)	0	1,073,379	0	0	0	0	0	0	0	0	929,126	32
33	Real Estate Taxes	0	0	302,889	0	0	0	0	0	0	0	0	302,889	33
34	Rent-Facility & Grounds	0	0	(3,263,100)	0	0	0	0	0	0	0	0	(3,263,100)	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):* Mtg. Insurance	0	0	102,171	0	0	0	0	0	0	0	0	102,171	36
37	<b>TOTAL Ownership</b>	<b>(180,508)</b>	<b>0</b>	<b>(1,441,330)</b>	<b>8,496</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,613,342)</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):* Nonallowable Cos	(434,560)	0	0	81,886	0	0	0	0	0	0	0	(352,674)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(434,560)</b>	<b>0</b>	<b>0</b>	<b>81,886</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(352,674)</b>	<b>44</b>
45	<b>GRAND TOTAL COST (sum of lines 29, 37 &amp; 44)</b>	<b>(660,336)</b>	<b>0</b>	<b>(1,377,565)</b>	<b>8,176</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(2,029,725)</b>	<b>45</b>



Facility Name & ID Number Meadowbrook Manor # 0037366 Report Period Beginning: 01/01/05 Ending: 12/31/05

## VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
		Butterfield Health Care II, Inc. d/b/a	Naperville	J&D Partners, L.P.	Bolingbrook	Lessor
		Meadowbrook Manor of Naperville		MMN Partners, L.P.	Naperville	Lessor
		Butterfield Health Care VII, LLC d/b/a	LaGrange	Butterfield Health		
See Schedule 6C	See Schedule 6C	Meadowbrook Manor of LaGrange		Care Group, Inc.	Bolingbrook	Management Co.
				MML Properties, LLC	LaGrange	Lessor
		Seneca Nursing Home, Inc. d/b/a Lee Manor	Des Plaines	Seneca Building		
				Limited Ptsp.	Des Plaines	Lessor

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger	4 Amount	5 Cost to Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
			Item		Name of Related Organization				
1	V			\$			\$	\$	1
2	V								2
3	V								3
4	V								4
5	V			3,267,016	J&D Partners, L.P. (Page 6A)	100.00%	1,889,451	(1,377,565)	5
6	V								6
7	V			1,185,701	Butterfield Health Care Group, Inc. (Page 6B)	100.00%	1,193,877	8,176	7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$ 4,452,717			\$ 3,083,328	\$ * (1,369,389)	14

\* Total must agree with the amount recorded on line 34 of Schedule VI

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Meadowbrook Manor

# 0037366

Report Period Beginning: 01/01/05

Ending: 12/31/05

## VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	19 Professional Services	\$	J&D Partners, L.P.	100.00%	\$ 15,882	\$ 15,882	15
16	V	20 Fees & Subscriptions		J&D Partners, L.P.	100.00%	525	525	16
17	V	26 Insurance-Prop, Liab, Malpractice		J&D Partners, L.P.	100.00%	47,358	47,358	17
18	V	30 Depreciation		J&D Partners, L.P.	100.00%	343,331	343,331	18
19	V	32 Interest Expense	3,916	J&D Partners, L.P.	100.00%	1,077,295	1,073,379	19
20	V	33 Real Estate Taxes		J&D Partners, L.P.	100.00%	302,889	302,889	20
21	V	34 Rent	3,263,100	J&D Partners, L.P.	100.00%		(3,263,100)	21
22	V	36 Mortgage Insurance		J&D Partners, L.P.	100.00%	102,171	102,171	22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 3,267,016			\$ 1,889,451	\$ * (1,377,565)	39

\* Total must agree with the amount recorded on line 34 of Schedule V1

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Meadowbrook Manor

# 0037366

Report Period Beginning: 01/01/05

Ending: 12/31/05

## VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	6 Maintenance Salaries	\$	Butterfield Health Care Group, Inc.	100.00%	\$ 51,265	\$ 51,265
16	V	7 Employee Benefits-Gen. Svc		Butterfield Health Care Group, Inc.	100.00%	7,368	7,368
17	V	10 Central Supply Salaries		Butterfield Health Care Group, Inc.	100.00%	18,764	18,764
18	V	10a Therapy Salaries	585,098	Butterfield Health Care Group, Inc.	100.00%	470,943	(114,155)
19	V	10a Therapy Agency		Butterfield Health Care Group, Inc.	100.00%	1,514	1,514
20	V	12 Social Service Salaries		Butterfield Health Care Group, Inc.	100.00%	23,325	23,325
21	V	15 Employee Benefits-Nursing		Butterfield Health Care Group, Inc.	100.00%	73,735	73,735
22	V	17 Administrative Salaries	600,435	Butterfield Health Care Group, Inc.	100.00%	97,864	(502,571)
23	V	19 Professional Services		Butterfield Health Care Group, Inc.	100.00%	20,589	20,589
24	V	20 Fees & Subscriptions		Butterfield Health Care Group, Inc.	100.00%	2,165	2,165
25	V	21 Clerical & General Office Exp.	168	Butterfield Health Care Group, Inc.	100.00%	277,736	277,568
26	V	22 Training and Education		Butterfield Health Care Group, Inc.	100.00%	644	644
27	V	24 Travel & Seminar		Butterfield Health Care Group, Inc.	100.00%	875	875
28	V	25 Other Admin. Staff Trans.		Butterfield Health Care Group, Inc.	100.00%	3,300	3,300
29	V	27 Employee Benefits-Gen Adm		Butterfield Health Care Group, Inc.	100.00%	53,408	53,408
30	V	30 Depreciation		Butterfield Health Care Group, Inc.	100.00%	8,496	8,496
31	V	43 Other (Non-Allowable Expenses)		Butterfield Health Care Group, Inc.	100.00%	81,886	81,886
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 1,185,701			\$ 1,193,877	\$ * 8,176

\* Total must agree with the amount recorded on line 34 of Schedule VI

SEE ACCOUNTANTS' COMPILATION REPORT

**Butterfield Health Care, Inc.**  
**D/B/A Meadowbrook Manor**  
**Provider #00037366**  
**12/31/2005**

**Schedule 6C**

**VII. Section A. - Related Parties - Column 1 (Owners)**

<u>Name</u>	<u>Ownership %</u>
Robert Jafari	25.00%
Kianoosh Jafari	25.00%
Decendants S Corp Trust F/B/O Sean William Dimas	6.67%
Decendants S Corp Trust F/B/O Sasha Eva Dimas	6.67%
Decendants S Corp Trust F/B/O Ashley Maria Dimas	6.66%
Nicholas Vangel	20.00%
Dorothy Vangel QSS Trust	7.50%
Decendant's Non GST Exempt S-Corp Trust F/B/O Ashley Maria Dimas	0.50%
Decendant's Non GST Exempt S-Corp Trust F/B/O Sasha Eva Dimas	0.50%
Decendant's Non GST Exempt S-Corp Trust F/B/O Sean William Dimas	0.50%
Decendant's GST Exempt S-Corp Trust F/B/O Katherine Hocuk	0.50%
Decendant's GST Exempt S-Corp Trust F/B/O Christopher Vangel	0.50%
	<u>100.00%</u>

**See Accountants' Compilation Report**

Facility Name & ID Number Meadowbrook Manor # 0037366 Report Period Beginning: 01/01/05 Ending: 12/31/05

## VII. RELATED PARTIES (continued)

## C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

**NOTE: ALL owners ( even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.**

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Robert Jafari	Stockholder	Executive Director	25.00	83,033	16	40.00	Salary	\$ 62,398	L.17, C.7	1
2	Dorothy Vangel	Stockholder	Executive Director	20.00	42,000			N/A		N/A	2
3	Christopher Vangel	Operating Spvr	Administrative	0.05	43,333	16	40.00	Salary	35,466	L.17, C.7	3
4	Kianoosh Jafari	Stockholder	Medical Director	25.00	12,000	16	40.00	Med. Dir. Fee	12,000	L.9, C.3	4
5	Sean Dimas	Stockholder	Administrative	6.67	42,579	0	0.00	N/A		N/A	5
6											6
7	Note 1- Robert Jafari and Christopher Vangel received compensation from two other nursing home which were										7
8	Butterfield Health Care II, Inc. d/b/a Meadowbrook Manor of Naperville and Butterfield Healthcare VII, LLC d/b/a										8
9	Meadowbrook Manor of LaGrange										9
10	Note 2- Dorothy Vangel received \$42,000 of Directors Fees from Seneca Nursing Home, Inc. d/b/a Lee Manor										10
11	Note 3- Kianoosh Jafari received \$12,000 of Medical Director Fees from Butterfield Health Care II, Inc. d/b/a Meadowbrook Manor-Naperville										11
12	Note 4- Sean Dimas received \$42,579 of salaries from Seneca Nursing Home, Inc. d/b/a Lee Manor										12
13								TOTAL	\$ 109,864		13

\* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

\*\* This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees).  
FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME,  
ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Meadowbrook Manor# 0037366

Report Period Beginning:

01/01/05Ending: 12/31/05

## VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization Butterfield Health Care Group, Inc.  
 Street Address 18 W 140 Butterfield Road, Suite 1670  
 City / State / Zip Code Oak Brook Terrace, IL 60181  
 Phone Number ( 630) 932-3220  
 Fax Number ( 630) 759-4406

B. Show the allocation of costs below. If necessary, please attach worksheets

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	6	Maintenance Salaries	Resident Days	209,231	3	\$ 110,327	\$ 97,223	\$ 51,265	1
2	7	Employee Benefits-Gen. Svc	Resident Days	209,231	3	15,856	0	7,368	2
3	10	Central Supply Salaries	Resident Days	209,231	3	40,381	40,381	18,764	3
4	10a	Therapy Salaries	Gross Charges	3,909,817	3	892,275	892,275	470,943	4
5	10a	Therapy Agency	Direct Cost	14,040	2	14,040	0	1,514	5
6	12	Social Service Salaries	Resident Days	209,231	3	50,197	50,197	23,325	6
7	15	Employee Benefits-Nursing	Resident Days	209,231	3	158,683	0	73,735	7
8	17	Administrative Salaries	Resident Days	209,231	3	210,611	210,611	97,864	8
9	19	Professional Services	Resident Days	209,231	3	44,308	0	20,589	9
10	20	Fees & Subscriptions	Resident Days	209,231	3	4,658	0	2,165	10
11	21	Clerical & General Office Exp.	Resident Days	209,231	3	597,706	589,082	277,736	11
12	22	Training and Education	Resident Days	209,231	3	1,386	0	644	12
13	24	Travel & Seminar	Resident Days	209,231	3	1,882	0	875	13
14	25	Other Admin. Staff Trans.	Resident Days	209,231	3	7,101	0	3,300	14
15	27	Employee Benefits-Gen Adm	Resident Days	209,231	3	114,938	0	53,408	15
16	30	Depreciation	Resident Days	209,231	3	18,283	0	8,496	16
17	43	Other (Non-Allowable Expenses)	Resident Days	209,231	3	176,227	150,000	81,886	17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 2,458,859	\$ 2,042,873	\$ 1,193,877	25

SEE ACCOUNTANTS' COMPILATION REPORT

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1		2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1	GMAC		X	Mortgage	\$145,302.25	5/22/03	\$ 20,876,000	\$ 20,320,202	06/01/38	0.0525	\$ 1,072,424	1	
2	GMAC		X	Amortization of Loan Costs							4,871	2	
3												3	
4												4	
5												5	
	Working Capital												
6	Shareholder Loans	X		Working Capital	N/A	5/31/05	3,000,000	2,275,000	5/31/06	Prime-.005	131,979	6	
7	Shareholder Loans	X		Working Capital	\$283,333.33	12/31/04	850,000		4/30/05	Libor+.0175	7,074	7	
8												8	
9	TOTAL Facility Related				\$428,635.58		\$ 24,726,000	\$ 22,595,202			\$ 1,216,348	9	
	B. Non-Facility Related*												
10												10	
11							Offset Interest Income				(9,116)	11	
12							Offset Related Party Interest Expense				(139,053)	12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			\$ (148,169)	14	
15	TOTALS (line 9+line14)						\$ 24,726,000	\$ 22,595,202			\$ 1,068,179	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 102,171 Line # 36

\* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7  
(See instructions.) SEE ACCOUNTANTS' COMPILATION REPORT

\*\* If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.  
(See instructions.)

Facility Name & ID Number **Meadowbrook Manor**# **0037366** Report Period Beginning: **01/01/05** Ending: **12/31/05****IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)****B. Real Estate Taxes**

1. Real Estate Tax accrual used on 2004 report.		<b>Important</b> , please see the next worksheet, "RE_Tax". The real estate tax statement and t must accompany the cost report	\$	<b>287,000</b>	<b>1</b>										
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		2004	\$	<b>287,889</b>	<b>2</b>										
3. Under or (over) accrual (line 2 minus line 1).			\$	<b>889</b>	<b>3</b>										
4. Real Estate Tax accrual used for 2005 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	<b>302,000</b>	<b>4</b>										
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>			\$		<b>5</b>										
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>			\$		<b>6</b>										
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru			\$	<b>302,889</b>	<b>7</b>										
Real Estate Tax History:															
Real Estate Tax Bill for Calendar Year:		2000	<b>242,819</b>	<b>8</b>	<table border="1"> <tr> <th colspan="2"><b>FOR OHF USE ONLY</b></th> </tr> <tr> <td><b>13</b></td> <td>FROM R. E. TAX STATEMENT FOR 2004 \$ <b>13</b></td> </tr> <tr> <td><b>14</b></td> <td>PLUS APPEAL COST FROM LINE 5 \$ <b>14</b></td> </tr> <tr> <td><b>15</b></td> <td>LESS REFUND FROM LINE 6 \$ <b>15</b></td> </tr> <tr> <td><b>16</b></td> <td>AMOUNT TO USE FOR RATE CALCULATION\$ <b>16</b></td> </tr> </table>	<b>FOR OHF USE ONLY</b>		<b>13</b>	FROM R. E. TAX STATEMENT FOR 2004 \$ <b>13</b>	<b>14</b>	PLUS APPEAL COST FROM LINE 5 \$ <b>14</b>	<b>15</b>	LESS REFUND FROM LINE 6 \$ <b>15</b>	<b>16</b>	AMOUNT TO USE FOR RATE CALCULATION\$ <b>16</b>
<b>FOR OHF USE ONLY</b>															
<b>13</b>	FROM R. E. TAX STATEMENT FOR 2004 \$ <b>13</b>														
<b>14</b>	PLUS APPEAL COST FROM LINE 5 \$ <b>14</b>														
<b>15</b>	LESS REFUND FROM LINE 6 \$ <b>15</b>														
<b>16</b>	AMOUNT TO USE FOR RATE CALCULATION\$ <b>16</b>														
	2001	<b>255,167</b>	<b>9</b>												
	2002	<b>243,276</b>	<b>10</b>												
	2003	<b>273,529</b>	<b>11</b>												
	2004	<b>287,889</b>	<b>12</b>												
<b>2004 Tax Bill</b>	<b>287,889</b>														
<b>Estimated Increase</b>	<b>1.05</b>														
<b>Total</b>	<b>302,283</b>														
<b>Use</b>	<b>302000</b>														

**NOTES:**

1. Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.  
**This denial must be no more than four years old at the time the cost report is filed**

SEE ACCOUNTANTS' COMPILATION REPORT



**IMPORTANT NOTICE**

**TO:** Long Term Care Facilities with Real Estate Tax Rates    **RE:** 2004 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2004 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2004.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2004 real estate tax bill to the Department of Public Aid, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

**Please send these items in with your completed 2005 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed.** If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

**2004 LONG TERM CARE REAL ESTATE TAX STATEMENT**

FACILITY NAME    Meadowbrook Manor    COUNTY    Will

FACILITY IDPH LICENSE NUMBER    0037366

CONTACT PERSON REGARDING THIS REPORT    Larry Templin

TELEPHONE    (630) 759-1112    FAX #:    (630) 759-4406

**A.    Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2004 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2004.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. 12-02-22-102-031-0000	Nursing Home	\$ 287,889.00	\$ 287,889.00
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		<b>\$ 287,889.00</b>	<b>\$ 287,889.00</b>

**B.    Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services?    YES    X    NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home.  
(Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

**C.    Tax Bills**

Attach a copy of the original 2004 tax bills which were listed in Section A to this statement. Be sure to use the 2004 tax bill which is normally paid during 2005.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Meadowbrook Manor

# 0037366 Report Period Beginning:

01/01/05 Ending:

12/31/05

## X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 109,175 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 3C. Does the Operating Entity? ☐ (a) Own the Facility ☒ (b) Rent from a Related Organization ☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions)

D. Does the Operating Entity? ☒ (a) Own the Equipment ☒ (b) Rent equipment from a Related Organization ☒ (c) Rent equipment from Completely Unrelated Organization

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's ground (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable)

NoneF. Does this cost report reflect any organization or pre-operating costs which are being amortized? ☐ YES ☒ NO  
If so, please complete the following:1. Total Amount Incurred: N/A 2. Number of Years Over Which it is Being Amortized \_\_\_\_\_  
3. Current Period Amortization: N/A 4. Dates Incurred: N/A

Nature of Costs: \_\_\_\_\_

(Attach a complete schedule detailing the total amount of organization and pre-operating costs)

## XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	<u>Resident Care</u>	<u>270,508</u>	<u>1991</u>	<u>\$ 404,280</u>	<u>1</u>
2	<u>Resident Care</u>	<u>21,286</u>	<u>1996</u>	<u>287,781</u>	<u>2</u>
3	<b>TOTALS</b>			<b>\$ 692,061</b>	<b>3</b>

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Meadowbrook Manor

# 0037366

Report Period Beginning:

01/01/05

Ending:

12/31/05

**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar**

1	2	3	4	5	6	7	8	9	
Beds*	FOR OHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4	235	1991	1991	\$ 8,276,993	\$	40	\$ 206,925	\$ 206,925	\$ 2,931,438
5	10	1994	1994	31,090	987	40	777	(210)	9,324
6	53	1996	1996	2,505,079		40	62,627	62,627	594,957
7									
8									
<b>Improvement Type**</b>									
9	1992 Improvements	1992		32,614	1,035	20	1,631	596	21,892
10	1993 Improvements	1993		2,750	88	20	138	50	1,725
11	1993 Improvements	1993		4,822	156	40	121	(35)	1,512
12	1994 Improvements	1994		6,432		10			6,432
13	1994 Improvements	1995		18,192		20	910	910	9,555
14	1995 Improvements	1995		12,681	403	10	635	232	12,681
15	Electric Exterior Sign	1996		7,820	200	10	782	582	7,429
16	New Doors	1996		1,475	38	10	147	109	1,396
17	Hot Water Tank	1996		3,847	99	10	385	286	3,657
18	Landscaping	1996		13,490	346	10	1,349	1,003	12,816
19	Repaving Parking Lot	1996		7,412	190	10	741	551	7,040
20	Replace Irrigation System	1996		27,077	694	10	2,708	2,014	25,726
21	Walk in Freezer	1996		29,923		10	2,992	2,992	28,424
22	Landscaping	1997		17,283	864	10	1,728	864	14,688
23	Outside Parking Lot Lighting	1997		2,102	54	10	210	156	1,785
24	Nurse Call Station Extension Work	1997		3,310	85	10	331	246	2,814
25	Remodeling Work-Windsor Hall	1997		3,500	89	40	350	261	2,975
26	Basement Remodeling-Street Village Décor	1998		31,614	1,622	39	790	(832)	5,925
27	Remodeling Work-Day Care Area	1999		16,638	426	39		(426)	
28	Remodeling-Ice Cream Parlor	2000		3,624	93	39	93		511
29	Remodeling Work-3rd Floor Hamilton Unit	2000		16,421	421	39	421		2,316
30	Remodeling Work-Nurse Station (All Floors)	2000		20,103	515	39	515		2,833
31	Plumbing Electrical Work-Boiler Room (Basement)	2000		4,587	118	39	118		649
32	Remodeling Work-Dialysis Room	2000		7,253	186	39	186		1,023
33									
34									
35									
36									

\*Total beds on this schedule must agree with page 2.

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

	1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
37	Parking Lot Paving	2001	\$ 48,629	\$ 2,431	20	\$ 2,431		\$ 10,940		37
38	Remodeling Work	2001	13,319	342	39	342		1,538		38
39	Window Treatments	2001	45,531	1,166	39	1,166		5,248		39
40	Double Door Insulation	2001	6,860	176	39	176		792		40
41	Carpeting-1st Floor	2002	33,778	1,688	20	1,688		5,909		41
42	Reconstruct Front Entrance Awning	2002	11,915	596	20	596		2,086		42
43	Window Treatments	2002	4,672	234	20	234		819		43
44	Ceiling Tiles	2002	2,306	115	20	115		403		44
45	Exterior Signs	2002	18,832	942	20	942		3,297		45
46	Ceiling Tiles	2003	2,029		10	203	203	304		46
47	Ceiling Tiles	2003	916	46	20	46		166		47
48	Exterior Signs	2003	12,600	630	20	630		1,575		48
49	Install 16 Horizontal Tubes in Stairwell	2003	1,600	80	20	80		200		49
50	Electric Work for Dialysis Room	2003	6,736	337	20	337		842		50
51	Install 9 Motors on Fire Dampers	2003	3,651	182	20	182		455		51
52	Plumbing for Dialysis Room	2003	10,989		10	1,099	1,099	1,648		52
53	Exterior Concrete Patchwork	2003	3,200	160	20	160		352		53
54	Ductwork for New Oxygen Room	2003	4,490		10	449	449	674		54
55	New Hot Water Storage Tank	2003	8,290		10	829	829	1,243		55
56	Installed 5 Fire Dampers	2003	7,091		10	709	709	1,064		56
57	Installed 5 Smoke Detectors	2003	2,581	2	10	258	256	387		57
58	Installation of Sprinklers in Awning	2003	9,624		10	962	962	1,443		58
59	Installed 4 Fire Dampers	2003	3,467		10	346	346	519		59
60	Installation of Fence around Dumpster	2003	1,658		10	166	166	249		60
61	Sealcoat Parking Lot	2003	5,500		10	550	550	825		61
62	Air Conditioner Overhaul	2004	3,769		10	377	377	565		62
63	Replace Water Pump	2004	1,473		10	147	147	221		63
64	Install 4 Doors	2004	1,348		10	134	134	201		64
65	Electrical Wiring to Garbage Compactor	2004	2,070		10	207	207	311		65
66	Install Sprinkler System -Front Canopy	2004	10,375		10	1,038	1,038	1,557		66
67	Install New Seal on Water Pump	2004	1,793		10	179	179	269		67
68	Install Motor on Boiler	2004	1,053		10	105	105	158		68
69	Ceiling Tiles	2004	5,620	281	20	281		420		69
70	TOTAL (lines 4 thru 69)		\$ 11,405,897	\$ 18,117		\$ 304,774	\$ 286,657	\$ 3,758,203		70

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 11,405,897	\$ 18,117		\$ 304,774	\$ 286,657	\$ 3,758,203	1
2	Install Blinds	2004	5,002	250	20	250		375	2
3	Exterior Lighting	2004	3,808	190	20	190		285	3
4	Sealing of Roof	2004	2,300	115	20	115		173	4
5	Install Drainage for Roof	2004	5,000	250	20	250		375	5
6	Ceramic Tile for Kitchen	2004	6,221	312	20	312		468	6
7	Plant 3 Trees	2004	1,125	56	20	56		84	7
8	Butterfly Garden	2004	3,423	171	20	171		257	8
9	Expand Phone system	2005	2,175	54	20	54		54	9
10	Replace boiler	2005	23,894	597	20	597		597	10
11	Install new Compressor	2005	7,652	191	20	191		191	11
12	Install new Coil	2005	7,230	181	20	181		181	12
13	Replace fire doors	2005	3,116	78	20	78		78	13
14	Install carpeting in 3 offices	2005	1,608	40	20	40		40	14
15	Install wheelchair access ramp	2005	10,310	258	20	258		258	15
16	sealcoat ashphal	2005	9,650	241	20	241		241	16
17	Furnish and install new taco pump - pavillioi	2005	5,986	150	20	150		150	17
18	Install Blinds	2005	2,242	56	20	56		56	18
19	Exterior Lighting	2005	18,515	463	20	463		463	19
20	furnish and install new motors, belts, capacitor	2005	3,345	84	20	84		84	20
21	furnish and install glycol to HVAC system	2005	10,925	273	20	273		273	21
22	Install patio	2005	15,232	381	20	381		381	22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 11,554,656	\$ 22,508		\$ 309,165	\$ 286,657	\$ 3,763,267	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name &amp; ID Number: Meadowbrook Manor

# 0037366

Report Period Beginning:

01/01/05

Ending:

12/31/05

## XI. OWNERSHIP COSTS (continued)

## C. Equipment Depreciation-Excluding Transportation. (See instruction

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 824,008	\$ 58,651	\$ 81,954	\$ 23,303	5-10Yrs	\$ 528,643	71
72	Current Year Purchases	201,263	15,147	12,263	(2,884)	5-10 Yrs	12,263	72
73	Fully Depreciated Assets	1,552,643				5-10 Yrs	1,552,643	73
74	Allocated from Management Co.			8,496	8,496	5-10 Yrs		74
75	TOTALS	\$ 2,577,914	\$ 73,798	\$ 102,713	\$ 28,915		\$ 2,093,549	75

## D. Vehicle Depreciation (See instructions.)\*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Resident Van	1998 Ford E350 Van	1998	\$ 40,790	\$	\$	\$		\$ 40,790	76
77	Resident Passenger Van	2000 Chevrolet Express	2000	29,261					29,261	77
78		Van								78
79										79
80	TOTALS			\$ 70,051	\$	\$	\$		\$ 70,051	80

## E. Summary of Care-Related Asset

	1	2	
	Reference	Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 14,894,682	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 96,306	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 411,878	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 315,572	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 5,926,867	85

## F. Depreciable Non-Care Assets Included in General Ledger. (See instructions

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88	N/A				88
89					89
90					90
91	TOTALS	\$	\$	\$	91

## G. Construction-in-Progres

	Description	Cost	
92		\$	92
93	N/A		93
94			94
95		\$	95

\* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

\*\* This must agree with Schedule V line 30, column f

SEE ACCOUNTANTS' COMPILATION REPORT

**XII. RENTAL COSTS**

**A. Building and Fixed Equipment (See instructions.)**

**PLEASE ENTER ONLY DATES IN CELLS W16 AND W17**

1. Name of Party Holding Lease: N/A

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

If NO, see instructions.

☐ YES ☒ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized by the length of the lease N/A

9. Option to Buy: ☐ YES ☐ NO Terms: N/A \*

**B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)**

15. Is Movable equipment rental included in building rental?

☐ YES ☒ NO

16. Rental Amount for movable equipment: \$ 5,950 Description: Offsite storage \$5950

(Attach a schedule detailing the breakdown of movable equipment)

**C. Vehicle Rental (See instructions.)**

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18					18
19			<u>N/A</u>		19
20					20
21	TOTAL		\$	\$	21

10. Effective dates of current rental agreement:

Beginning N/A

Ending N/A

11. Rent to be paid in future years under the current rental agreement:

Fiscal Year Ending Annual Rent

12. /2006 \$

13. /2007 \$

14. /2008 \$

\* If there is an option to buy the building, please provide complete details on attached schedule.

\*\* This amount plus any amortization of lease expense must agree with page 4, line 34.

SEE ACCOUNTANTS' COMPILATION REPORT

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility)

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</p> <p><input type="checkbox"/> YES      <input checked="" type="checkbox"/> NO</p> <p>It is the policy of this facility to only hire certified nurses aides</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. CLASSROOM PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. CLINICAL PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
---	--	---

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wage (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefit.  
(b) Include wages paid during the clinical portion of training. Do not include fringe benefit.  
(c) For in-house training programs only. Do not include fringe benefit.  
(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities:

\$ \_\_\_\_\_

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.  
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.  
SEE ACCOUNTANTS' COMPILATION REPORT



XIV. SPECIAL SERVICES (Direct Cost) (See instructions.

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
					Units	Cost				
1	Licensed Occupational Therapist	L. 10A, C. 7	5878 hrs	\$ 211,601	29	\$ 1,246		5,907	\$ 212,847	1
2	Licensed Speech and Language Development Therapist	L. 10A, C. 7	466 hrs	17,709				466	17,709	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	L. 10A, C. 2,3,7	6712 hrs	241,633	24	1,078	9,816	6,736	252,527	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	L. 39, C. 2	# of prescripts				415,797		415,797	9
	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							
10			hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):   Respiratory Therapy	L. 10A, C. 3			313	13,155		313	13,155	13
14	TOTAL			\$ 470,943	366	\$ 15,479	\$ 425,613	13,422	\$ 912,035	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed  
Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed  
on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 127,959	\$ 128,942	1
2	Cash-Patient Deposits	81,889	81,889	2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance 205,000 )	4,094,310	4,094,310	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	222,336	311,307	6
7	Other Prepaid Expenses	19,349	19,349	7
8	Accounts Receivable (owners or related parties)	547,586	547,586	8
9	Other(specify): <u>Employee Advances</u>	6,825	6,825	9
10	<b>TOTAL Current Assets</b> (sum of lines 1 thru 9)	\$ 5,100,254	\$ 5,190,208	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		692,061	13
14	Buildings, at Historical Cost		10,907,749	14
15	Leasehold Improvements, at Historical Cost	640,474	646,907	15
16	Equipment, at Historical Cost	1,531,640	2,647,965	16
17	Accumulated Depreciation (book methods)	(1,368,315)	(5,926,867)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (sp <u>Loan Costs</u> )		157,746	22
23	Other(specify): <u>Mortgage Escrows</u>		711,146	23
24	<b>TOTAL Long-Term Assets</b> (sum of lines 11 thru 23)	\$ 803,799	\$ 9,836,707	24
25	<b>TOTAL ASSETS</b> (sum of lines 10 and 24)	\$ 5,904,053	\$ 15,026,915	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 604,077	\$ 604,077	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	77,494	77,494	28
29	Short-Term Notes Payable	2,275,000	2,275,000	29
30	Accrued Salaries Payable	405,301	405,301	30
31	Accrued Taxes Payable (excluding real estate taxes)	24,000	24,000	31
32	Accrued Real Estate Taxes(Sch.IX-B)		302,000	32
33	Accrued Interest Payable	12,048	100,949	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>See Attached Schedule 17A</u>	2,388,254	267,518	36
37				37
38	<b>TOTAL Current Liabilities</b> (sum of lines 26 thru 37)	\$ 5,786,174	\$ 4,056,339	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable		20,320,202	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43				43
44				44
45	<b>TOTAL Long-Term Liabilities</b> (sum of lines 39 thru 44)	\$	\$ 20,320,202	45
46	<b>TOTAL LIABILITIES</b> (sum of lines 38 and 45)	\$ 5,786,174	\$ 24,376,541	46
47	<b>TOTAL EQUITY</b> (page 18, line 24)	\$ 117,879	\$ (9,349,626)	47
48	<b>TOTAL LIABILITIES AND EQUITY</b> (sum of lines 46 and 47)	\$ 5,904,053	\$ 15,026,915	48

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)

Butterfield Health Care, Inc.  
d/b/a Meadowbrook Manor  
Provider #00037366  
12/31/2005

Schedule 17A

**XV. Balance Sheet**

**Current Liabilities**

**Line 36 - Other Current Liabilities**

	Operating	After Consolidation
Resident Credit Balances	196,962	196,962
Due to Related Party	13,517	13,517
Accrued Rent	2,120,736	
Due to State of Illinois	56,886	56,886
Other Deposits	153	153
<b>Total Line 36 Other Current Liabilities</b>	<b>2,388,254</b>	<b>267,518</b>

**See Accountants' Compilation Report**

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1 Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	<b>\$ 328,077</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>			<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	<b>\$ 328,077</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>539,802</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	<b>(750,000)</b>	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	<b>\$ (210,198)</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	<b>\$</b>	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	<b>\$ 117,879</b>	<b>24 *</b>

Operating Entity Only

\* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

## STATE OF ILLINOIS

Page 19

Facility Name &amp; ID Number Meadowbrook Manor

# 0037366

Report Period Beginning: 01/01/05

Ending: 12/31/05

**XVII. INCOME STATEMENT** (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached

**Note: This schedule should show gross revenue and expenses. Do not net revenue against expenses**

1			
	Revenue	Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 14,662,197	1
2	Discounts and Allowances for all Levels	(1,936,037)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 12,726,160	3
<b>B. Ancillary Revenue</b>			
4	Day Care	21,493	4
5	Other Care for Outpatients		5
6	Therapy	2,063,519	6
7	Oxygen	66,183	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 2,151,195	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursement		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	31,644	13
14	Non-Patient Meals	4,313	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	415,796	17
18	Sale of Supplies to Non-Patient		18
19	Laboratory	6,650	19
20	Radiology and X-Ray	18,250	20
21	Other Medical Services	447,467	21
22	Laundry	3,668	22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 927,788	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income**	5,200	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 5,200	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<b>Wheelchair Rental Revenue</b>	3,756	28
28a	<b>Miscellaneous Income/Activities Income</b>	896	28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 4,652	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 15,814,995	30

2			
	Expenses	Amount	
<b>A. Operating Expenses</b>			
31	General Services	2,074,700	31
32	Health Care	6,295,235	32
33	General Administration	2,442,237	33
<b>B. Capital Expense</b>			
34	Ownership	3,504,409	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	795,457	35
36	Provider Participation Fee	163,155	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 15,275,193	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	539,802	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 539,802	43

\* This must agree with page 4, line 45, column 4.

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? No If not, please attach a reconciliation. See Attached Schedule I9A

\*\*\* See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

\*\*\*\*Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Butterfield Health Care, Inc.  
D/B/A Meadowbrook Manor  
Provider #00037366  
12/31/2005

**Schedule 19A**

**Reconciliation of taxable income(loss) per Federal Tax Return to Page 19, Line 43**

<b>Description</b>	<b><u>Amount</u></b>
Net Income (Loss) per P 19, Line 43	539,802
Political Contributions	21,000
Penalties	12,700
Rent to Related Cash Basis Taxpayer	(541,561)
Travel and Entertainment	3,471
Depreciation	18,339
Bad Debts	21,725
Rounding	<u>-</u>
Taxable Income (Loss) per Federal Tax Return	<u><u>75,476</u></u>

**See Accountants' Compilation Report**

Facility Name &amp; ID Number Meadowbrook Manor

# 0037366

Report Period Beginning: 01/01/05

Ending:

12/31/05

## XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	2,000	2,080	\$ 88,659	\$ 42.62	1
2	Assistant Director of Nursing	2,156	2,300	84,734	36.84	2
3	Registered Nurses	27,509	30,173	840,302	27.85	3
4	Licensed Practical Nurses	34,826	36,904	860,462	23.32	4
5	CNAs & Orderlies	153,662	162,195	1,861,767	11.48	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	10,467	11,946	153,704	12.87	8
9	Activity Director					9
10	Activity Assistants	14,849	15,877	122,816	7.74	10
11	Social Service Worker	9,854	10,517	145,636	13.85	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	39,687	41,922	365,824	8.73	15
16	Dishwashers					16
17	Maintenance Worker	5,803	6,425	81,441	12.68	17
18	Housekeepers	33,779	36,455	299,060	8.20	18
19	Laundry	6,856	7,470	52,422	7.02	19
20	Administrator	1,470	1,702	55,475	32.59	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	10,309	11,054	153,396	13.88	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	2,498	2,829	36,757	12.99	31
32	Other Health Care(specify)					32
33	Other(specify) See Att Sch 20A	31,078	33,238	532,957	16.03	33
34	TOTAL (lines 1 - 33)	386,803	413,087	\$ 5,735,412 *	\$ 13.88	34

\* This total must agree with page 4, column 1, line 45.

\*\* See instructions.

## B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	343	\$ 13,703	L. 1, C. 3	35
36	Medical Director	Monthly	42,000	L. 9, C. 3	36
37	Medical Records Consultant	42	2,283	L. 10, C. 3	37
38	Nurse Consultant	557	23,446	L. 10, C. 3	38
39	Pharmacist Consultant	156	6,240	L. 10, C. 3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	48	2,496	L. 11, C. 3	44
45	Social Service Consultant	38	2,030	L. 12, C. 3	45
46	Other(specify)				46
47	Quality Assurance	22	1,320	L. 10, C. 3	47
48					48
49	TOTAL (lines 35 - 48)	1,206	\$ 93,518		49

## C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	2,729	\$ 114,610	L. 10, C. 3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	2,729	\$ 114,610		53

SEE ACCOUNTANTS' COMPILATION REPORT

Butterfield Health Care, Inc.  
D/B/A Meadowbrook Manor  
Provider #00037366  
12/31/2005

Schedule 20A

XVIII. Staffing and Salary Costs  
Line 32-Other

	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage
Day Care	3,010	3,276	34,185	10.43
Rehabilitation Nurse	1,338	1,538	40,728	26.48
Nursing Administration	12,010	13,117	241,642	18.42
Central Supply	2,238	2,606	33,696	12.93
Dialysis	4,208	4,373	88,161	20.16
Ward Clerks	8,274	8,328	94,545	11.35
<b>Total Line 32-Other</b>	<b>31,078</b>	<b>33,238</b>	<b>532,957</b>	<b>16.03</b>

See Accountants' Compilation Report



## **XIX. SUPPORT SCHEDULES**

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes				F. Dues, Fees, Subscriptions and Promotions			
Name	Function	Ownership %	Amount	Description		Amount	Description		Amount		
Russell Terrill	Administrator	0	\$ 15,893	Workers' Compensation Insurance		\$ 160,712	IDPH License Fee		\$ 995		
Barbara Wulf	Administrator	0	39,582	Unemployment Compensation Insurance		140,564	Advertising: Employee Recruitment		15,454		
				FICA Taxes		434,553	Health Care Worker Background Check (Indicate # of checks performed 463 )		4,634		
				Employee Health Insurance		166,814	Illinois Council on Long Term Care		12,262		
				Employee Meals			Miscellaneous Fees & Permits		2,680		
				Illinois Municipal Retirement Fund (IMRF)*			Inspections		2,675		
							Misc. Dues & Subscriptions		1,874		
TOTAL (agree to Schedule V, line 17, col. 1)				401k Contribution		15,400	Yellow Page Advertising		20,900		
(List each licensed administrator separately.			\$ 55,475	Training and Education		2,448	Allocation from Management Co.		679		
B. Administrative - Other				Other Employee Benefits		38,294	Less: Public Relations Expense		( )		
Description			Amount				Non-allowable advertising		( 0 )		
Management Fees (Eliminated in Column 7)			\$ 600,435				Yellow page advertising		(20,900)		
				TOTAL (agree to Schedule V, line 22, col.8)		\$ 958,785	TOTAL (agree to Sch. V, line 20, col. 8)		\$ 41,253		
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 600,435	E. Schedule of Non-Cash Compensation Paid to Owners or Employees				G. Schedule of Travel and Seminar**d			
(Attach a copy of any management service agreement)				Description		Line #	Amount	Description		Amount	
C. Professional Services								Out-of-State Travel		\$	
Vendor/Payee	Type		Amount								
			\$								
See Schedule 21A			210,404	N/A							
TOTAL (agree to Schedule V, line 19, column 3)				TOTAL		\$		Entertainment Expense		( )	
(If total legal fees exceed \$2500 attach copy of invoices.)			\$ 210,404					(agree to Sch. V, line 24, col. 8)			
								TOTAL		\$ 4,129	

\* Attach copy of IMRF notifications  
SEE ACCOUNTANTS' COMPILATION REPORT

**\*\*See instructions.**

Butterfield Health Care, Inc. d/b/a Meadowbrook Manor  
 Provider # 00037366  
 December 31, 2005

Schedule 21A

Schedule 21A

XIX. SUPPORT SCHEDULE  
 C. Professional Services

Vendor/Payee	Type	Amount
Foley & Lardner	Legal	5,515
Schiff, Hardin & Waite	Legal	(56)
DLA Piper, Rudnick, Gray	Legal	6,523
Morgan, Lewis & Bokius	Legal	8,625
Winston & Strawn	Legal	14,424
Wilkinson & Romano	Legal	1,423
Myers, Miller & Krauskopf	Legal	(2,543)
Systematic Management Systems	Billing Consultant	9,566
Absolute Billing	Billing Consultant	16,950
Altschuler, Melvoin & Glasser LLP	Accountants	7,619
American Express Tax & Business Services	Accountants	2,513
Peterek & Howse LLP	Accountants	3,250
Nursing Resource	Employment Fees	5,000
M3 Medical	Employment Fees	29,500
Statstaff Nurses	Employment Fees	12,000
Rehab Management Systems	Billing Consultant	37,060
Richard Peelo & Associates	Billing Consultant	7,800
TALX	Unemployment Consultant	4,175
New England Financial	Employee Benefit Plan Adn	1,975
Health Data Systems , Inc	Computer Services	11,571
Quality Business Solutions	Computer Services	2,590
Ivans	Computer Services	1,098
Precision Repair	Computer Services	10,328
Worldwide Wencil	Website Maintenance	5,322
CDW Computer Center	Computer Services	2,325
Accu-Med Services	Computer Services	5,851
Priority Computer Service	Computer Services	
Total (agree to Schedule V, line 19, column 3)		210,404
Non-allowable legal expense		(5,205)
J&D Partners, L.P.		
American Express Tax & Business Services	Accountants	14,770
Altschuler, Melvoin & Glasser LLP	Accountants	1,112
Non-allowable Legal	Legal	
Allocation from Management Company:		
Wildman, Harrold Allen & Dixon	Legal	1,086
Schiff, Hardin & Waite	Legal	1,483
Griffin, Hoskins & Brizuela	Legal	114
American Express Tax & Business Services	Accountants	918
Phillip Rae & Co.	Accountants	325
American Recruiters Consolidated	Employment Fees	10,735
Jack Murphy	Computer Services	4,497
Paychex	Payroll Processing	1,431
Non-allowable Legal		(2,683)
Total (agree to Schedule V, line 19, column 8)		<u>238,987</u>

See Accountants' Compilation Report

**Butterfield Health Care, Inc. d/b/a Meadowbrook Manor**  
**Provider # 00037366**  
**December 31, 2005**

**Schedule 21B**

Month	Description	Amount	Location	Employee	Seminar Title	
February-05	Life Services Network of Illinois	\$150.00	Woodridge, IL	Roland Tolentino	Achieving Excellence in Skin and Wound Management	
February-05	Life Services Network of Illinois	\$150.00	Woodridge, IL	Isabel Perez	Achieving Excellence in Skin and Wound Management	
March-05	Linda Roberts and Assoc	\$280.00	Wheaton, IL	Mame Ahanta	Food Service Sanitation	
March-05	Alzheimers Association	\$60.00	Waukegan, IL	John Sease	Annual Seminar	
March-05	Alzheimers Association	\$60.00	Waukegan, IL	Jill Orcutt	Annual Seminar	
March-05	Life Services Network of Illinois	\$285.00	Lisle, IL	M. Klouda, A. Johnson, R. Tolentino	MDS-Moving from Assessments to Care	
April-05	Advocate Christ Medical Center	\$35.00	Oak Lawn, IL	Tim Wilsey	Seminar	
June-05	Butterfield Healthcare	\$46.00	Orland Parl, IL	Earline Mason	Mileage	
August-05	HIN	\$159.00	Naperville, IL	Barbara Wulf	Urinary Incontinence	
August-05	HIN	\$159.00	Naperville, IL	Roland Tolentino	Urinary Incontinence	
August-05	HIN	\$159.00	Naperville, IL	Paulette O'Brien	Urinary Incontinence	
August-05	HIN	\$159.00	Naperville, IL	Molly Sam	Urinary Incontinence	
September-05	Midwestern Geriatric Education	\$150.00	Downers Grove, IL	Tim Wilsey	Chronic Care Conference	
September-05	Illinois Council on LTC	\$380.00	Oak Lawn, IL	R. Tolentino, B. Wulf, P. O'Brien, M. Ahanta	Complying with the New OBRA Continence Requirements	
October-05	Illinois Council on LTC	\$95.00	Oak Lawn, IL	Barbara Wulf	The Part D Meication Benefit for Nursing Home Residents	
October-05	Illinois Council on LTC	\$95.00	Oak Lawn, IL	Paulette O'Brien	The Part D Meication Benefit for Nursing Home Residents	
October-05	Illinois Council on LTC	\$95.00	Oak Lawn, IL	Chris DeCamp	The Part D Meication Benefit for Nursing Home Residents	
December-05	HIN	\$149.00	Naperville, IL	Diana Easton	Survey Updates	
December-05	HIN	\$149.00	Naperville, IL	Paulette O'Brien	Survey Updates	
December-05	HIN	\$149.00	Naperville, IL	Chris DeCamp	Survey Updates	
December-05	Bank of America	\$290.00	Oak Lawn, IL	B. Wulf, P. O'brien, Toni Waters, S. Terrazas	Medicaid MDS	
Total - allowable travel & seminar		\$3,254.00				
<b><u>Allocation from Management Co.</u></b>						
January-05	Life Services Network of Illinois	\$295.00	\$137.00	Hinsdale, IL	Judith Wolcott	Developing Staff for Person-Centered Dementia Care
March-05	Administar Federal	\$180.00	\$84.00	Oak Lawn, IL	L. Templin, D. Chew, S. Chavez	Medicare Billing
April-05	Hanger Prosthetics & Orthotics	\$50.00	\$23.00	Oak Brook, IL	Kelly Gousett	Seminar-Orthotic Technology-A new foundation for the future
May-05	Rehab Connections	\$50.00	\$23.00	Oak Brook, IL	Kelly Gousett	A tast of Rehab Connections
May-05	Illinois Council on LTC	\$25.00	\$12.00	Skokie, IL	Judith Wolcott	Strategies for Providing Ability-Centered Care
June-05	Fred Pryor Seminars	\$179.00	\$83.00	Elk Grove Village, IL	Tammy Johnson	Management Skills
August-05	CIAO	\$150.00	\$70.00	Oak Brook, IL	Elizabeth Grubich	VitalStim Therapy
October-05	Skillpath Seminars	\$297.00	\$137.00	Schaumburg, IL	P. Uding, P. Felganhauer, T. Sema	Excel Training
October-05	Cross Country Education	\$189.00	\$88.00	Northbrook, IL	Judith Wolcott	Understanding the Growing Dementia Patient Population
October-05	Health Education Network	\$139.00	\$65.00	Rolling Meadows, IL	Kiran Tyagi	Rehabilitation for Adults with Brain Injury
October-05	Health Education Network	\$169.00	\$79.00	Schaumburg, IL	Kiran Tyagi	Keeping your COG over your BOS
November-05	Health Education Network	\$159.00	\$74.00	Schaumburg, IL	Kiran Tyagi	Manually Managing Pain
Total Allocated from Management Company		\$875.00	<b>See Accountants' Compilation Report</b>			
Total Travel & Seminar		\$4,129.00				

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).  
 (See instructions.)

	1 Improvement Type	2 Month & Year Improvement Was Made	3 Total Cost	4 Useful Life	5 6 7 8 9 10 11 12 13 Amount of Expense Amortized Per Year								
					FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010
1	Painting & Decorating	2/02	\$ 16,248	3 yrs	\$ 2,708	\$ 5,416	\$ 5,416	\$ 2,708	\$	\$	\$	\$	\$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$ 16,248		\$ 2,708	\$ 5,416	\$ 5,416	\$ 2,708	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Meadowbrook Manor

# 0037366

Report Period Beginning:

01/01/05

Ending:

12/31/05

**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union No
- (2) Are there any dues to nursing home associations included on the cost report Yes  
If YES, give association name and amount Illinois Council on Long Term Care \$12,262
- (3) Did the nursing home make political contributions or payments to a political organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? \_\_\_\_\_
- (5) Have you properly capitalized all major repairs and equipment purchases Yes  
What was the average life used for new equipment added during this period 7.5 yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expenses and the location of this expense on Sch. V. 91,906 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation \_\_\_\_\_
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease \_\_\_\_\_
- (9) Are you presently operating under a sublease agreement \_\_\_\_\_ YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES \_\_\_\_\_ NO X If YES, please indicate name of the facility IDPH license number of this related party and the date the present owners took over \_\_\_\_\_
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 163,155  
This amount is to be recorded on line 42 of Schedule V
- (12) Are there any salary costs which have been allocated to more than one line on Schedule for an individual employee? No If YES, attach an explanation of the allocation \_\_\_\_\_

**SEE ACCOUNTANTS' COMPILATION REPORT**

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B Yes For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions  
**See attached Schedule 23/**
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount \$ 4,313
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel No  
If YES, attach a complete explanation  
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such program during this reporting period. \$ N/A  
c. What percent of all travel expense relates to transportation of nurses and patients? N/A  
d. Have vehicle usage logs been maintained Adequate records have been maintained.  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A  
**g. Does the facility transport residents to and from day training? No**  
**Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A**
- (17) Has an audit been performed by an independent certified public accounting firm? No  
Firm Name: N/A The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? N/A If no, please explain. N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? Yes  
Attach invoices and a summary of services for all architect and appraisal fees

Butterfield Health Care, Inc.  
D/B/A Meadowbrook Manor  
Provider #00037366  
12/31/2005

**Schedule 23A**

<b>Description</b>	<b>Amount</b>	<b>Line</b>	<b>Basis For Allocation</b>
Day Care Wages	34,185	43	Actual
FICA Expense	2,606	22	Payroll
Federal U/C Tax	101	22	Payroll
State U/C Tax	741	22	Payroll
Food	685	2	[Total Food Costs/(3*Census)]*Daycare Census
Gas	1,169	5	Sq Ftg
Electricity	<u>1,194</u>	5	Sq Ftg
<b>Total</b>	<u><u>40,681</u></u>		

**See Accountants' Compilation Report**

**Butterfield Health Care, Inc. d/b/a Meadowbrook Manor**  
**Provider # 00037366**  
**December 31, 2005**

**Page 3, Line 25, Column 3**  
**Other Administrative Staff Transportation**

Parking, Tolls and Mileage Reimbursement	4,861
<hr/>	
Total Other Admin. Staff Transportation-Bolingbrook	4,861
Allocation from Management Co.	
Parking, Tolls and Mileage Reimbursement	3,300
<hr/>	
<b>Total Other Administrative Staff Transportation</b>	<b>8,161</b>
<hr/> <hr/>	

**See Accountants' Compilation Report**

## RECONCILIATION REPORT

11:25 AM 6/6/2006

ITEM	Value 1	Cond.	Value 2	Difference	RESULTS	COMPARE CEL	SUB-SCHED.	LINE NO.	COL. NO.	WITH CELL	SUB-SCHED.	LINE NO.	COL. NO.
Adjustment Detail	-2,029,725	equal to	-2,029,725	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7
Interest Expense	1,068,179	equal to	1,068,179	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8
Real Estate Tax Expenses	302,889	equal to	302,889	0	O.K.	Pg10 W24	B.	5	N/A	Pg4 L14	N/A	33	8
Amortization exp. Pre-opening & org.	N/A	equal to	0	#VALUE!	#VALUE!	Pg11 I33	E.	3	N/A	Pg4 L12	N/A	31	8
Ownership Costs-Depreciation	411,878	equal to	411,878	0	O.K.	Pg13 Y28	E.	49	2	Pg4 L11	N/A	30	8
Rental Costs A	0	equal to	0	0	O.K.	Pg14 L20+N22	A.	7 + 8	4+N/A	Pg4 L15	N/A	34	8
Rental Costs B	5,950	equal to	5,950	0	O.K.	Pg14 J30+N40	B.+ C.	16+21	N/A+4	Pg4 L16	N/A	35	8
Nurse Aid Training Prog.	0	equal to	0	0	O.K.	Pg15 L36	B.	10	1	Pg3 L23	N/A	13	8
Special Serv.- Staff Wages	470,943	equal to	0	0	O.K.	Pg16 N32	N/A	14	3	Pg4 E22	N/A	39	1
Therapy Services	483,083	equal to	608,879	-125,796	FAILED	Pg16 Z12+Z14.	N/A/B	1-4;40-43	8;2	Pg3 H20	N/A	10a	4
Special Serv.- Supplies	425,613	equal to	425,613	0	O.K.	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39,10a	2
Income Stat. General Serv.	2,074,700	equal to	2,074,700	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4
Income Stat. Health Care	6,295,235	equal to	6,295,235	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4
Income Stat. Administration	2,442,237	equal to	2,442,237	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4
Income Stat. Ownership	3,504,409	equal to	3,504,409	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4
Income Stat. Special Cost Ctr	795,457	equal to	795,457	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..H24+i	N/A	38to41+43	4
Income Stat. Prov. Partic.	163,155	equal to	163,155	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4
Staff- Nursing	3,772,681	equal to	4,425,157	-652,476	FAILED	Pg20 K11..K15+	A.	1-5,24,25,27-30	3	Pg3 E19	N/A	10	1
Staff- Nurse aide Training	0	< or = to	0	0	O.K.	Pg20 K16	A.	6	3	Pg3 E23	N/A	13	1
Staff-Licensed Therapist	0	equal to	0	0	O.K.	Pg20 K17	A.	7	3	Pg4 E22	N/A	39	1
Staff- Activities	122,816	equal to	122,816	0	O.K.	Pg20 K19+K20	A.	9+10	3	Pg3 E21	N/A	11	1
Staff- Social Serv. Workers	145,636	equal to	145,636	0	O.K.	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1
Staff- Dietary	365,824	equal to	365,824	0	O.K.	Pg20 K22..K26	A.	16-Dec	3	Pg3 E9	N/A	1	1
Staff- Maintenance	81,441	equal to	81,441	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1
Staff- Housekeeping	299,060	equal to	299,060	0	O.K.	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1
Staff- Laundry	52,422	equal to	52,422	0	O.K.	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
Staff- Administrative	55,475	equal to	55,475	0	O.K.	Pg20 K30..K32	A.	20-22	3	Pg3 E28	N/A	17	1
Staff- Clerical	153,396	equal to	153,396	0	O.K.	Pg20 K33..K34	A.	23+24	3	Pg3 E32	N/A	21	1
Staff- Medical Director	0	equal to	0	0	O.K.	Pg20 K37	A.	27	3	Pg3 E18	N/A	9	1
Total Salaries And Wages	5,735,412	equal to	5,735,412	0	O.K.	Pg20 K44	A.	34	3	Pg4 E29	N/A	45	1
Dietary Consultant	13,703	< or = to	13,703	0	O.K.	Pg20 X12	B.	35	2	Pg3 G9	N/A	1	3
Medical Director	42,000	< or = to	42,000	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & contractors	146,579	< or = to	184,099	-37,520	O.K.	Pg20 X14..X16+	B. & C.	17to39 and 50to6	2	Pg3 G19	N/A	10	3
Activity Consultant	2,496	< or = to	2,496	0	O.K.	Pg20 X21	B.	44	2	Pg3 G21	N/A	11	3
Social Service Consultant	2,030	< or = to	2,030	0	O.K.	Pg20 X22	B.	45	2	Pg3 G22	N/A	12	3
Supp. Sched.- Admin. Salar.	55,475	equal to	55,475	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
Supp. Sched.- Admin. Other	600,435	equal to	600,435	0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3
Supp. Sched.- Prof. Serv.	210,404	equal to	210,404	0	O.K.	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched.- Benefit/Taxes	958,785	equal to	958,785	0	O.K.	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
Supp. Sched.- Sched of dues..	41,253	equal to	41,253	0	O.K.	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
Supp. Sched.- Sched. of trav	4,129	equal to	4,129	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
Gen. Info - Particp. Fees	163,155	equal to	163,155	0	O.K.	Pg23 I38	N/A	11	N/A	Pg4 G25	N/A	42	3
Gen. Info - Employee Meals	0	< or = to	-2,804	2,804	FAILED	Pg23 S16	N/A	16	N/A	Pg3 K33	N/A	2 & 22	7
Gen. Info - Employee Meals	0	equal to	0	0	O.K.	Pg23 S16	N/A	16	N/A	Pg21 P12	D.	N/A	N/A
Nurse aide training	0	equal to	0	0	O.K.	Pg15 U29..U31	B.	3, 4 & 5	4	Pg3 E23	N/A	13	1
Days of medicare provided	10,680	equal to	11,022	-342	FAILED	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8	4
Adjustment for related org. costs	-1,369,389	equal to	-2,738,778	1,369,389	FAILED	Pg5 Z18	B.	34	1	Pg6 to Pg 6l Y4	B.	14	8
Total loan balance	22,595,202	equal to	22,595,202	0	O.K.	Pg9 L34	A.	15	7	Pg17 V13+V27.	N/A	29+39-41	2
Real estate tax accrual	302,000	equal to	302,000	0	O.K.	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32	2
Land	692,061	equal to	692,061	0	O.K.	Pg11 T43	A.	3	4	Pg17 K25	N/A	13	2
Building cost	11,554,656	equal to	11,554,656	0	O.K.	Pg12 to 12l L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2
Equipment and vehicle cost	2,647,965	equal to	2,647,965	0	O.K.	Pg13 O22+L13	C. & D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
Accumulated depr.	5,926,867	equal to	5,926,867	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
End of year equity	117,879	equal to	117,879	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
Net income (loss)	539,802	equal to	539,802	0	O.K.	Pg18 I15	N/A	7	1	Pg19 P30	N/A	43	2
Unamortized deferred maint. cost	0	equal to	0	0	O.K.	Pg22 F31-J31..l	H.	20	3	Pg17 K30	N/A	18	2
Balance Sheet	5,904,053	equal to	5,904,053	0	O.K.	Pg17 H41		25	1	Pg17 S41	N/A	48	1



Meadowbrook Manor  
IDPA Comparative Data - Per Resident Day Cost  
Year Ending 12/31/05

Enter your HSA # in next column  
Census (Pulls from Page 2)

1

97,223

Cost Report Line	Description	Your Facility	State	Average Median Cost Per Day	HSA
1	Dietary	4.76	6.10	7.02	
2	Food Purchase	4.77	4.31	4.47	
3	Housekeeping	3.80	3.70	3.59	
4	Laundry	1.32	1.85	2.23	
5	Heat & Other Utilities	3.32	2.95	3.17	
6	Maintenance	3.82	3.01	3.26	
8	Total General Services	21.86	22.58	24.49	
10	Nursing & Medical Records	55.30	41.83	42.52	
10A	Therapy	5.10	2.10	1.86	
11	Activities	1.43	1.91	2.18	
12	Social Services	1.76	1.42	1.45	
16	Total Health Care & Programs	64.78	49.48	50.39	
17	Administration	1.58	3.36	3.33	
19	Professional Services	2.46	0.99	1.09	
21	Clerical & Gen. Office Expense	5.87	4.79	4.32	
22	Employee Benefits & PR Taxes	9.86	10.09	10.42	
24	Travel & Seminar	0.04	0.08	0.10	
26	Insurance-Property, Liability & Malpractice	3.05	2.58	2.47	
28	Total General Administrative	23.91	24.94	25.31	
29	Total Operating Expenses	110.55	98.06	100.77	
30	Depreciation	4.24	3.70	3.82	
32	Interest	10.99	2.54	2.81	
33	Real Estate Taxes	3.12	1.38	0.92	
37	Total Operating and Ownership Cost	130.01	###	110.50	

IDPA LTC Profiles

LTC Median Per Diem Cost by HSA - 2003 Cost Reports

2003 (Run June 1, 2004)

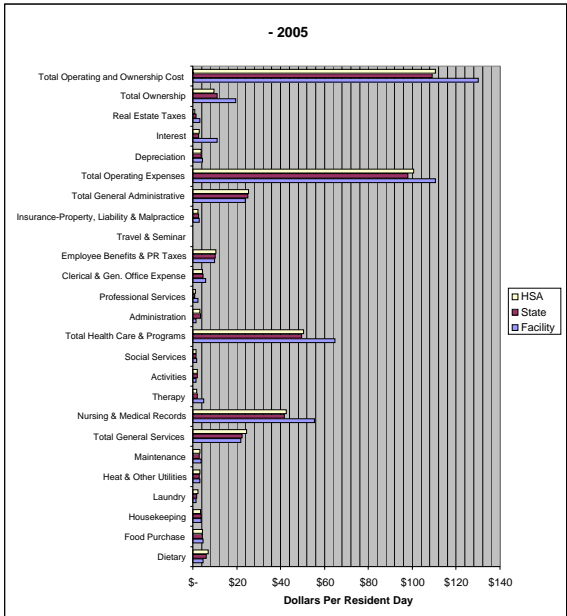
UN-INFLATED

Cost Report Line	Description	State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11	10th %	90th %
1	Dietary	6.10	7.02	6.48	5.50	6.48	5.48	6.06	6.06	6.06	5.60	7.02	5.70	4.13	9.81
2	Food Purchase	4.31	4.47	4.40	4.27	4.40	3.99	4.31	4.31	4.31	4.28	4.47	4.11	3.36	6.04
3	Housekeeping	3.70	3.59	3.68	2.91	3.68	3.40	4.05	4.05	4.05	3.97	3.59	3.61	2.48	5.80
4	Laundry	1.85	2.23	1.90	1.79	1.90	2.10	1.59	1.59	1.59	1.69	2.23	2.13	0.91	3.14
5	Heat & Other Utilities	2.95	3.17	2.93	2.94	2.93	2.71	2.93	2.93	2.93	2.91	3.17	2.95	2.05	4.25
6	Maintenance	3.01	3.26	3.03	2.99	3.03	2.55	3.21	3.21	3.21	3.05	3.26	2.82	1.92	5.12
8	TOTAL GENERAL SERVICES	22.58	24.49	22.99	21.14	22.99	21.47	22.65	22.65	22.65	22.45	24.49	21.73	17.57	31.51
10	Nursing & Medical Records	41.83	42.52	43.12	38.37	43.12	33.78	45.12	45.12	45.12	47.22	42.52	42.15	27.25	64.47
10A	Therapy	2.10	1.86	2.69	3.34	2.69	3.47	1.45	1.45	1.45	2.41	1.86	2.24	-	10.55
11	Activities	1.91	2.18	1.92	1.61	1.92	1.48	2.16	2.16	2.16	2.05	2.18	1.54	1.06	3.45
12	Social Services	1.42	1.45	1.64	1.05	1.64	1.09	1.60	1.60	1.60	1.12	1.45	1.27	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	49.48	50.39	51.22	46.39	51.22	41.58	52.34	52.34	52.34	54.96	50.39	49.49	32.10	77.23
17	Administration	3.36	3.33	3.15	3.15	3.15	3.60	3.46	3.46	3.46	3.04	3.33	3.17	1.71	7.21
19	Professional Services	0.99	1.09	0.85	0.83	0.85	0.76	1.12	1.12	1.12	1.13	1.09	0.77	0.07	3.44
21	Clerical & Gen. Office Expense	4.79	4.32	4.97	3.98	4.97	3.46	5.56	5.56	5.56	5.04	4.32	4.25	2.49	10.78
22	Employee Benefits & PR Taxes	10.09	10.42	11.01	8.88	11.01	7.67	10.51	10.51	10.51	11.38	10.42	9.08	6.33	19.34
24	Travel & Seminar	0.08	0.10	0.13	0.10	0.13	0.13	0.06	0.06	0.06	0.05	0.10	0.07	-	0.43
26	Insurance-Property, liability & Malpractice	2.58	2.47	2.55	2.35	2.55	2.22	2.85	2.85	2.85	2.19	2.47	2.61	0.88	4.32
28	TOTAL GENERAL ADMINISTRATIVE	24.94	25.31	26.11	23.02	26.11	21.37	25.81	25.81	25.81	26.59	25.31	22.93	16.95	39.14
29	TOTAL OPERATING EXPENSES	98.06	100.77	100.03	92.47	100.03	88.05	100.96	100.96	100.96	103.01	100.77	94.71	69.40	142.56
30	Depreciation	3.70	3.82	4.08	3.29	4.08	2.54	4.11	4.11	4.11	3.54	3.82	3.38	1.01	8.43
32	Interest	2.54	2.81	1.96	2.09	1.96	1.41	4.05	4.05	4.05	2.63	2.81	1.50	-	11.53
33	Real Estate Taxes	1.38	0.92	1.08	0.82	1.08	0.80	3.20	3.20	3.20	1.36	0.92	1.11	-	4.85
37	TOTAL OWNERSHIP	11.11	9.73	9.80	8.00	9.80	7.04	14.54	14.54	14.54	11.02	9.73	8.39	3.76	23.58
	TOTAL OPERATING & OWNERSHIP CC	109.17	110.50	109.83	100.47	109.83	95.09	115.50	115.50	115.50	114.03	110.50	103.10	73.16	166.14

Notes:

Your Facility data is from page 3, column 8 of your 2005 Medicaid cost report, divided by your annual census.

The Average Median Cost Per Day for the State and your HSA is taken from data available from the Illinois Department of Public Aid and corresponds with the respective cost report data after final adjustments.



IDPA Comparative Data - Per Resident Day Cost  
Year Ending

Enter your HSA # in next column  
Census (Pulls from Page 2)

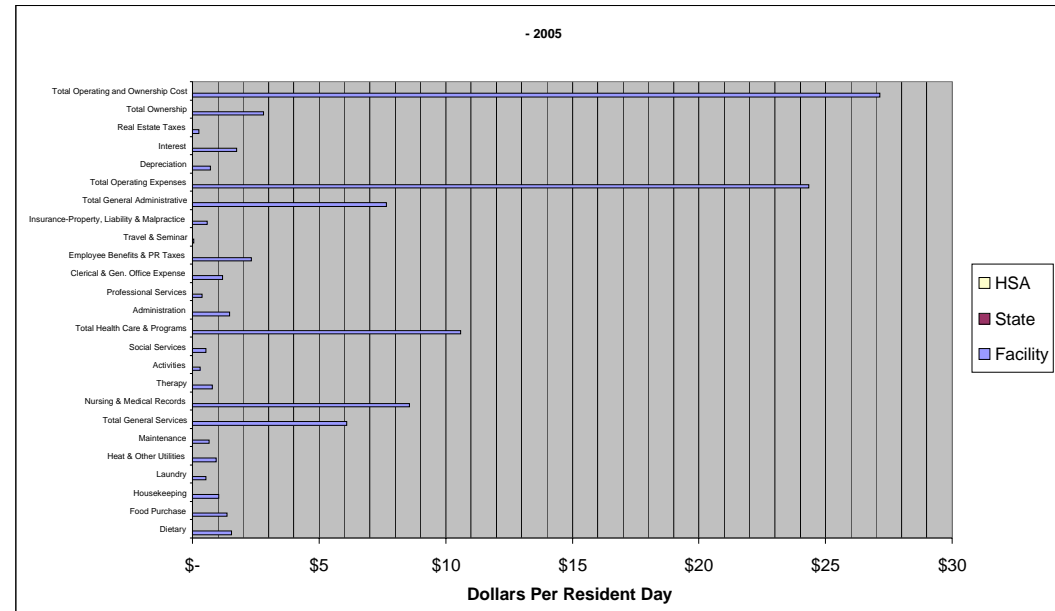
1  
97,223

Cost Report Line	Description	2005	2004 Median		2004	2004 Median		2003	2003 Median		2002	2002 Median	
		Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA
1	Dietary	1.55	-	-	#DIV/0!	-	-	#DIV/0!	6.01	7.28	#DIV/0!	6.01	7.28
2	Food Purchase	1.37	-	-	#DIV/0!	-	-	#DIV/0!	4.27	4.52	#DIV/0!	4.27	4.52
3	Housekeeping	1.04	-	-	#DIV/0!	-	-	#DIV/0!	3.65	3.84	#DIV/0!	3.65	3.84
4	Laundry	0.53	-	-	#DIV/0!	-	-	#DIV/0!	1.90	2.15	#DIV/0!	1.90	2.15
5	Heat & Other Utilities	0.93	-	-	#DIV/0!	-	-	#DIV/0!	2.71	2.84	#DIV/0!	2.71	2.84
6	Maintenance	0.66	-	-	#DIV/0!	-	-	#DIV/0!	2.99	3.41	#DIV/0!	2.99	3.41
8	Total General Services	6.10	-	-	#DIV/0!	-	-	#DIV/0!	22.09	24.39	#DIV/0!	22.09	24.39
10	Nursing & Medical Records	8.57	-	-	#DIV/0!	-	-	#DIV/0!	40.68	42.79	#DIV/0!	40.68	42.79
10A	Therapy	0.79	-	-	#DIV/0!	-	-	#DIV/0!	1.85	1.90	#DIV/0!	1.85	1.90
11	Activities	0.31	-	-	#DIV/0!	-	-	#DIV/0!	1.88	2.12	#DIV/0!	1.88	2.12
12	Social Services	0.53	-	-	#DIV/0!	-	-	#DIV/0!	1.44	1.46	#DIV/0!	1.44	1.46
16	Total Health Care & Programs	10.58	-	-	#DIV/0!	-	-	#DIV/0!	47.55	50.19	#DIV/0!	47.55	50.19
17	Administration	1.46	-	-	#DIV/0!	-	-	#DIV/0!	3.39	3.49	#DIV/0!	3.39	3.49
19	Professional Services	0.38	-	-	#DIV/0!	-	-	#DIV/0!	0.98	1.00	#DIV/0!	0.98	1.00
21	Clerical & Gen. Office Expense	1.19	-	-	#DIV/0!	-	-	#DIV/0!	4.58	4.07	#DIV/0!	4.58	4.07
22	Employee Benefits & PR Taxes	2.32	-	-	#DIV/0!	-	-	#DIV/0!	9.63	10.11	#DIV/0!	9.63	10.11
24	Travel & Seminar	0.05	-	-	#DIV/0!	-	-	#DIV/0!	0.09	0.12	#DIV/0!	0.09	0.12
26	Insurance-Property, Liability & Malpractice	0.58	-	-	#DIV/0!	-	-	#DIV/0!	2.19	1.93	#DIV/0!	2.19	1.93
28	Total General Administrative	7.66	-	-	#DIV/0!	-	-	#DIV/0!	23.47	23.64	#DIV/0!	23.47	23.64
29	Total Operating Expenses	24.35	-	-	#DIV/0!	-	-	#DIV/0!	94.39	99.26	#DIV/0!	94.39	99.26
30	Depreciation	0.71	-	-	#DIV/0!	-	-	#DIV/0!	3.53	3.13	#DIV/0!	3.53	3.13
32	Interest	1.75	-	-	#DIV/0!	-	-	#DIV/0!	2.73	2.84	#DIV/0!	2.73	2.84
33	Real Estate Taxes	0.25	-	-	#DIV/0!	-	-	#DIV/0!	1.30	0.77	#DIV/0!	1.30	0.77
37	Total Ownership	2.80	-	-	#DIV/0!	-	-	#DIV/0!	11.44	9.19	#DIV/0!	11.44	9.19
	Total Operating and Ownership Cost	27.14	-	-	#DIV/0!	-	-	#DIV/0!	108.45	108.45	#DIV/0!	105.83	108.45

Notes:

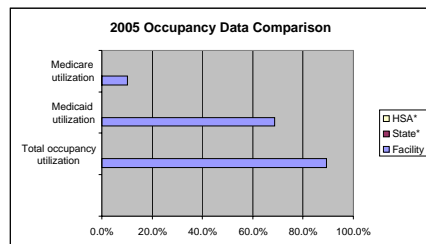
Your Facility data is from page 3, column 8 of each of your respective Medicaid cost reports, divided by the respective annual census.

The 2001 & 2002 Median Cost Per Day, for the State and your HSA is taken from data available from the Illinois Department of Public Aid and corresponds with the respective cost report data after final adjustments.



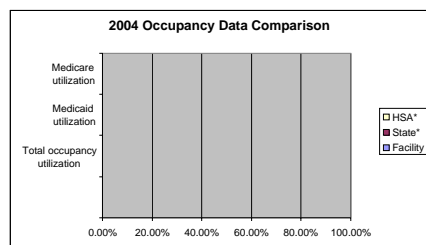
## 2005

Your			
Facility	State*	HSA*	
Total occupancy utilization	89.38%	0.00%	0.00%
Medicaid utilization	68.68%	0.00%	0.00%
Medicare utilization	10.13%	0.00%	0.00%
Private pay percent utilization	10.58%	N/A	N/A
Capacity in Patient Days	108,770	N/A	N/A
Census days of service provided	97,223	N/A	N/A



## 2004

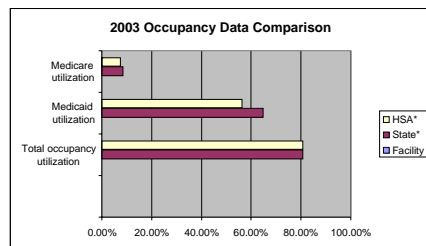
Your			
Facility	State*	HSA*	
Total occupancy utilization	#DIV/0!	0.00%	0.00%
Medicaid utilization		0.00%	0.00%
Medicare utilization		0.00%	0.00%
Private pay percent utilization	N/A	N/A	
Capacity in Patient Days	N/A	N/A	
Census days of service provided	N/A	N/A	



\* State and HSA data for 2004 and 2005 is not expected to be available from HFS until March 2006 and 2007 respectively.

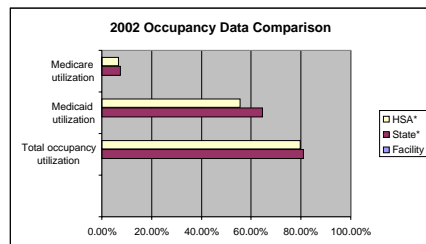
## 2003

Your			
Facility	State*	HSA*	
Total occupancy utilization	#DIV/0!	80.80%	80.80%
Medicaid utilization		64.80%	56.40%
Medicare utilization		8.50%	7.50%
Private pay percent utilization	N/A	N/A	
Capacity in Patient Days	N/A	N/A	
Census days of service provided	N/A	N/A	



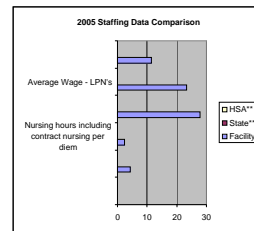
## 2002

Your			
Facility	State*	HSA*	
Total occupancy utilization	#DIV/0!	80.90%	79.60%
Medicaid utilization		64.50%	55.50%
Medicare utilization		7.40%	6.80%
Private pay percent utilization	N/A	N/A	
Capacity in Patient Days	N/A	N/A	
Census days of service provided	N/A	N/A	

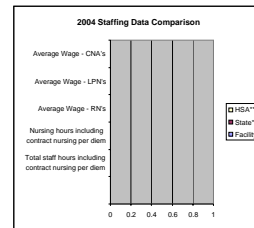


Meadowbrook Manor  
Comparative Staffing Data  
Year Ending 12/31/05  
HSA 1

2005			
Your			
Facility	State**	HSA**	
Total staff hours including contract nursing per diem	4.28	0.00	0.00
Nursing hours including contract nursing per diem	2.43	0.00	0.00
Average Wage - RN's	27.85	0.00	0.00
Average Wage - LPN's	23.32	0.00	0.00
Average Wage - CNA's	11.48	0.00	0.00



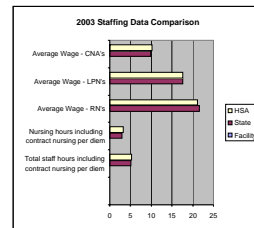
2004			
Your			
Facility	State**	HSA**	
Total staff hours including contract nursing per diem	0.00	0.00	
Nursing hours including contract nursing per diem	0.00	0.00	
Average Wage - RN's	0.00	0.00	
Average Wage - LPN's	0.00	0.00	
Average Wage - CNA's	0.00	0.00	



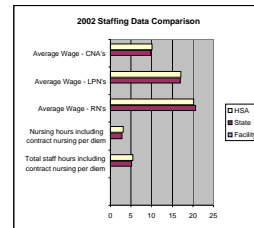
\*\* State and HSA data for 2004 and 2005 is not expected to be available from HFS until March 2006 and 2007 respectively.

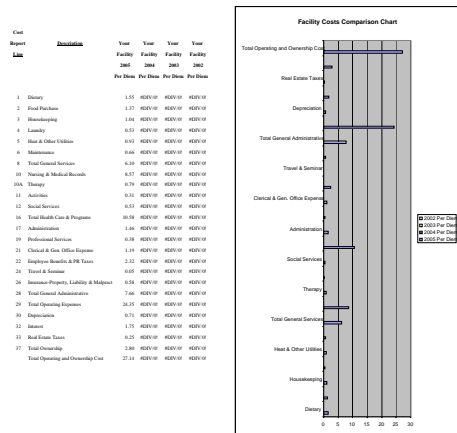
Meadowbrook Manor  
Comparative Staffing Data  
Year Ending 12/31/05  
HSA 1

2003			
Your			
Facility	State	HSA	
Total staff hours including contract nursing per diem	5.10	5.30	
Nursing hours including contract nursing per diem	2.90	3.20	
Average Wage - RN's	21.56	21.14	
Average Wage - LPN's	17.64	17.65	
Average Wage - CNA's	9.91	10.11	

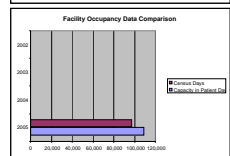
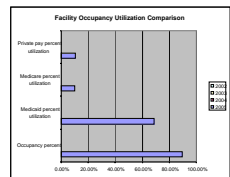


2002			
Your			
Facility	State	HSA	
Total staff hours including contract nursing per diem	5.20	5.50	
Nursing hours including contract nursing per diem	2.80	3.10	
Average Wage - RN's	20.69	20.12	
Average Wage - LPN's	16.89	17.04	
Average Wage - CNA's	9.73	10.05	

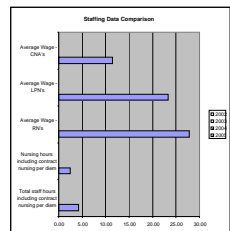




	Facility	Facility	Facility	Facility
	2003	2004	2005	2006
Occupancy percent	86.38%	4500%	4500%	4500%
Medicaid percent utilization	68.88%	0.00%	0.00%	0.00%
Medicare percent utilization	93.12%	0.00%	0.00%	0.00%
Private pay percent utilization	93.88%	0.00%	0.00%	0.00%
Capacity in Patient Days	108,770	0	0	0
Census Days	97,200	0	0	0



	Facility	Facility	Facility	Facility
	2003	2004	2005	2006
Total staff hours including contract nursing per day	4.26	0.00	0.00	0.00
Nursing team including contract nursing per day	2.60	0.00	0.00	0.00
Average Wage- BSN	27.85	0.00	0.00	0.00
Average Wage- LPN	23.50	0.00	0.00	0.00
Average Wage- CNNA	11.48	0.00	0.00	0.00



	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjustments	Adjusted Total
1. Dietary	0	0	0	0	0	0	0	0
2. Food Purchase	0	0	0	0	0	0	0	0
3. Housekeeping	0	0	0	0	0	0	0	0
4. Laundry	0	0	0	0	0	0	0	0
5. Heat and Other Utilities	0	0	0	0	0	0	0	0
6. Maintenance	0	0	0	0	0	0	0	0
7. Other (specify)*	0	0	0	0	0	0	0	0
8. Total General Services	0	0	0	0	0	0	0	0
9. Medical Director	0	0	0	0	0	0	0	0
10. Nursing & Medical Records	0	0	0	0	0	0	0	0
10a. Therapy	0	0	0	0	0	0	0	0
11. Activities	0	0	0	0	0	0	0	0
12. Social Services	0	0	0	0	0	0	0	0
13. Nurse Aide Training	0	0	0	0	0	0	0	0
14. Program Transportation	0	0	0	0	0	0	0	0
15. Other (specify)*	0	0	0	0	0	0	0	0
16. Total Health Care & Programs	0	0	0	0	0	0	0	0
17. Administrative	0	0	0	0	0	0	0	0
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	0	0	0	0	0	0
20. Fees, Subscriptions & Promotion	0	0	0	0	0	0	0	0
21. Clerical & General Office	0	0	0	0	0	0	0	0
22. Employee Benefits & Payroll	0	0	0	0	0	0	0	0
23. Inservice Training & Education	0	0	0	0	0	0	0	0
24. Travel and Seminar	0	0	0	0	0	0	0	0
25. Other Admin. Staff Trans	0	0	0	0	0	0	0	0
26. Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0
27. Other (specify)*	0	0	0	0	0	0	0	0
28. Total General Adminis	0	0	0	0	0	0	0	0
29. Total General Administrative	0	0	0	0	0	0	0	0
30. Depreciation	0	0	0	0	0	0	0	0
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	0	0	0	0	0	0
33. Real Estate	0	0	0	0	0	0	0	0
34. Rent - Facility & Grounds	0	0	0	0	0	0	0	0
35. Rent - Equipment & Vehicles	0	0	0	0	0	0	0	0
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	0	0	0	0	0	0
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	0	0	0	0	0	0	0
40. Barber and Beauty Shop	0	0	0	0	0	0	0	0
41. Coffee and Gift Shops	0	0	0	0	0	0	0	0
42. Other (specify):*	0	0	0	0	0	0	0	0
43. Other (specify):*	0	0	0	0	0	0	0	0
44. Total Special Cost Ce	0	0	0	0	0	0	0	0
45. Grand Total	0	0	0	0	0	0	0	0

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	0	0
2. Cash - Patient Deposits	0	0
3. Accounts & Notes Recievable	0	0
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	0	0
7. Other Prepaid Expenses	0	0
8. Accounts Receivable-Owner/Related Party	0	0
9. Other (specify):	0	0
10. Total current assets	0	0
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	0	0
14. Buildings, at Historical Cost	0	0
15. Leasehold Improvements, Historical Cost	0	0
16. Equipment, at Historical Cost	0	0
17. Accumulated Depreciation (book methods)	0	0
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	0	0
20. Accum Amort - Org/Pre-Op Costs	0	0
21. Restricted Funds	0	0
22. Other Long-Term Assets (specify):	0	0
23. other (specify):	0	0
24. Total Long-Term Assets	0	0
25. Total Assets	0	0
CURRENT LIABILITIES		
26. Accounts Payable	0	0
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	0	0
29. Short-Term Notes Payable	0	0
30. Accrued Salaries Payable	0	0
31. Accrued Taxes Payable	0	0
32. Accrued Real Estate Taxes	0	0
33. Accrued Interest Payable	0	0
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	0	0
37. Other Current Liabilities (specify):	0	0
38. Total Current Liabilities	0	0
LONG TERM LIABILITES		
39.Long-Term Notes Payable	0	0
40.Mortgage Payable	0	0
41.Bonds Payable	0	0
42.Deferred Compensation	0	0
43.Other Long-Term Liabilities (specify):	0	0
44.Other Long-Term Liabilities (specify):	0	0
45.Total Long-Term Liabilities	0	0
46.Total Liabilities	0	0
47.Total Equity	0	0
48.Total Liabilities and Equity	0	0

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	0
2. Discounts and Allowances for all Levels	0
Subtotal - Inpatient Care	0
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	0
7. Oxygen	0
Subtotal - Ancillary Revenue	0
9. Payments for Education	0
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursements	0
12. Gift and Coffee Shop	0
13. Barber and Beauty Care	0
14. Non-Patient Meals	0
15. Telephone, Television, and Radio	0
16. Rental of Facility Space	0
17. Sale of Drugs	0
18. Sale of Supplies to Non-Patients	0
19. Laboratory	0
20. Radiology and X-Ray	0
21. Other Medical Services	0
22. Laundry	0
Subtotal - Other Operating Revenue	0
24. Contributions	0
25. Interest and Other Investments Income	0
Subtotal - Non-Operating Revenue	0
27. Other Revenue (specify):	0
28. Other Revenue (specify):	0
Subtotal - Other Revenue	0
30. Total Revenue	0
31. General Services	0
32. Health Care	0
33. General Administration	0
34. Ownership	0
35. Special Cost Centers	0
35. Provider Participation Fee	0
37. Other	0
40. Total Expenses	0
41. Income Before Income Taxes	0
42. Income Taxes	0
43. Net Income or Loss for the Year	0



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**LTC Median Per Diem Cost by HSA - 2004 Cost Reports**  
**2005 (Run June 1, 2004)**

UN-INFLATED

[illegible]

### 2005 - Average Wage Data Table

[illegible]

### 2005 - Staffing and Occupancy Data

[illegible]

### 2004 Costs

2004  
Census

Cost Report	
<u>Line</u>	<u>Description</u>
1	Dietary
2	Food Purchase
3	Housekeeping
4	Laundry
5	Heat & Other Utilities
6	Maintenance
8	<b>TOTAL GENERAL SERVICES</b>
10	Nursing & Medical Records
10A	Therapy
11	Activities
12	Social Services
16	<b>TOTAL HEALTH CARE &amp; PROGRAMS</b>
17	Administration
19	Professional Services
21	Clerical & Gen. Office Expense
22	Employee Benefits & PR Taxes
24	Travel & Seminar
26	Insurance-Property, liability & Malpractice
28	<b>TOTAL GENERAL ADMINISTRATIVE</b>
29	<b>TOTAL OPERATING EXPENSES</b>
32	Depreciation
33	Interest
33	Real Estate Taxes
37	<b>TOTAL OWNERSHIP</b>
	<b>TOTAL OPERATING &amp; OWNERSHIP COST</b>

LTC Median Per Diem Cost by HSA - 2004 Cost Reports  
2004 (Run June 1, 2004)

UN-INFLATED

[illegible]

2004		2004
Costs		Census
<b>Cost</b>		
<b>Report</b>		
<u><b>Line</b></u>	<u><b>Description</b></u>	
1	Dietary	
2	Food Purchase	
3	Housekeeping	
4	Laundry	
5	Heat & Other Utilities	
6	Maintenance	
<b>8</b>	<b>TOTAL GENERAL SERVICES</b>	
10	Nursing & Medical Records	
10A	Therapy	
11	Activities	
12	Social Services	
<b>16</b>	<b>TOTAL HEALTH CARE &amp; PROGRAMS</b>	
17	Administration	
19	Professional Services	
21	Clerical & Gen. Office Expense	
22	Employee Benefits & PR Taxes	
24	Travel & Seminar	
26	Insurance-Property, liability & Malpractice	
<b>28</b>	<b>TOTAL GENERAL ADMINISTRATIVE</b>	
<b>29</b>	<b>TOTAL OPERATING EXPENSES</b>	
30	Depreciation	
32	Interest	
33	Real Estate Taxes	
<b>37</b>	<b>TOTAL OWNERSHIP</b>	
	<b>TOTAL OPERATING &amp; OWNERSHIP COST</b>	

### 2004 - Average Wage Data Table

[illegible]

### 2004 - Staffing and Occupancy Data

[illegible]

IDPA LTC Profiles  
LTC Median Per Diem Cost by HSA - 2003 Cost Reports  
2003 (Run June 1, 2004)

UN-INFLATED

Cost Report		State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
<u>Line</u>	<u>Description</u>		1	2	3	4	5	6	7	8	9	10	11	
1	Dietary	6.10	7.02	6.48	5.50	6.48	5.48	6.06	6.06	6.06	5.60	7.02	5.70	
2	Food Purchase	4.31	4.47	4.40	4.27	4.40	3.99	4.31	4.31	4.31	4.28	4.47	4.11	
3	Housekeeping	3.70	3.59	3.68	2.91	3.68	3.40	4.05	4.05	4.05	3.97	3.59	3.61	
4	Laundry	1.85	2.23	1.90	1.79	1.90	2.10	1.59	1.59	1.59	1.69	2.23	2.13	
5	Heat & Other Utilities	2.95	3.17	2.93	2.94	2.93	2.71	2.93	2.93	2.93	2.91	3.17	2.95	
6	Maintenance	3.01	3.26	3.03	2.99	3.03	2.55	3.21	3.21	3.21	3.05	3.26	2.82	
8	TOTAL GENERAL SERVICES	22.58	24.49	22.99	21.14	22.99	21.47	22.65	22.65	22.65	22.45	24.49	21.73	
10	Nursing & Medical Records	41.83	42.52	43.12	38.37	43.12	33.78	45.12	45.12	45.12	47.22	42.52	42.15	
10A	Therapy	2.10	1.86	2.69	3.34	2.69	3.47	1.45	1.45	1.45	2.41	1.86	2.24	
11	Activities	1.91	2.18	1.92	1.61	1.92	1.48	2.16	2.16	2.16	2.05	2.18	1.54	
12	Social Services	1.42	1.45	1.64	1.05	1.64	1.09	1.60	1.60	1.60	1.12	1.45	1.27	
16	TOTAL HEALTH CARE & PROGRAMS	49.48	50.39	51.22	46.39	51.22	41.58	52.34	52.34	52.34	54.96	50.39	49.49	
17	Administration	3.36	3.33	3.15	3.15	3.15	3.60	3.46	3.46	3.46	3.04	3.33	3.17	
19	Professional Services	0.99	1.09	0.85	0.83	0.85	0.76	1.12	1.12	1.12	1.13	1.09	0.77	
21	Clerical & Gen. Office Expense	4.79	4.32	4.97	3.98	4.97	3.46	5.56	5.56	5.56	5.04	4.32	4.25	
22	Employee Benefits & PR Taxes	10.09	10.42	11.01	8.88	11.01	7.67	10.51	10.51	10.51	11.38	10.42	9.08	
24	Travel & Seminar	0.08	0.10	0.13	0.10	0.13	0.06	0.06	0.06	0.06	0.05	0.10	0.07	
26	Insurance-Property, liability & Malpractice	2.58	2.47	2.55	2.35	2.55	2.22	2.85	2.85	2.85	2.19	2.47	2.61	
28	TOTAL GENERAL ADMINISTRATIVE	24.94	25.31	26.11	23.02	26.11	21.37	25.81	25.81	25.81	26.59	25.31	22.93	
29	TOTAL OPERATING EXPENSES	98.06	100.77	100.03	92.47	100.03	88.05	100.96	100.96	100.96	103.01	100.77	94.71	
30	Depreciation	3.70	3.82	4.08	3.29	4.08	2.54	4.11	4.11	4.11	3.54	3.82	3.38	
32	Interest	2.54	2.81	1.96	2.09	1.96	1.41	4.05	4.05	4.05	2.63	2.81	1.50	
33	Real Estate Taxes	1.38	0.92	1.08	0.82	1.08	0.80	3.20	3.20	3.20	1.36	0.92	1.11	
37	TOTAL OWNERSHIP	11.11	9.73	9.80	8.00	9.80	7.04	14.54	14.54	14.54	11.02	9.73	8.39	
	TOTAL OPERATING & OWNERSHIP COST	109.17	110.50	109.83	100.47	109.83	95.09	115.50	115.50	115.50	114.03	110.50	103.10	

10th %	90th %
4.13	9.81
3.36	6.04
2.48	5.80
0.91	3.14
2.05	4.25
1.92	5.12
17.57	31.51
27.25	64.47
-	10.55
1.06	3.45
0.58	3.00
32.10	77.23
1.71	7.21
0.07	3.44
2.49	10.78
6.33	19.34
-	0.43
0.88	4.32
16.95	39.14
69.40	142.56
1.01	8.43
-	11.53
-	4.85
3.76	23.58
73.16	166.14

Cost Report		2003 Census
<u>Line</u>	<u>Description</u>	
1	Dietary	
2	Food Purchase	
3	Housekeeping	
4	Laundry	
5	Heat & Other Utilities	
6	Maintenance	
8	TOTAL GENERAL SERVICES	
10	Nursing & Medical Records	
10A	Therapy	
11	Activities	
12	Social Services	
16	TOTAL HEALTH CARE & PROGRAMS	
17	Administration	
19	Professional Services	
21	Clerical & Gen. Office Expense	
22	Employee Benefits & PR Taxes	
24	Travel & Seminar	
26	Insurance-Property, liability & Malpractice	
28	TOTAL GENERAL ADMINISTRATIVE	
29	TOTAL OPERATING EXPENSES	
30	Depreciation	
32	Interest	
33	Real Estate Taxes	
37	TOTAL OWNERSHIP	
	TOTAL OPERATING & OWNERSHIP COST	

2003 - Average Wage Data Table

	State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
		1	2	3	4	5	6	7	8	9	10
Total staff hours including contract nurses per diem	5.10	5.30	5.30	5.00	5.30	5.10	4.90	4.90	4.90	5.10	5.30
Nursing hours including contract nurses per diem	2.90	3.20	3.10	3.10	3.10	3.00	2.70	2.70	2.70	3.00	3.10
RN	21.56	21.14	19.99	18.79	19.99	16.66	24.55	24.55	24.55	22.85	21.14
LPN	17.64	17.65	16.41	14.79	16.41	13.36	20.23	20.23	20.23	18.67	17.65
CNA	9.91	10.11	9.89	9.19	9.89	8.28	10.44	10.44	10.44	10.54	10.11
DON	27.82	26.67	24.49	23.07	24.49	20.82	33.29	33.29	33.29	29.65	26.67
ADON	24.39	22.67	21.12	19.67	21.12	18.73	27.45	27.45	27.45	26.14	22.67

2003 - Staffing and Occupancy Data

	State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
		1	2	3	4	5	6	7	8	9	10
Average Occupancy	80.80%	80.80%	80.60%	79.90%	80.60%	75.20%	82.00%	82.00%	82.00%	81.60%	80.80%
Medicaid Utilization	64.80%	56.40%	57.70%	59.60%	57.70%	62.80%	70.00%	70.00%	70.00%	64.30%	56.40%
Medicare Utilization	8.50%	7.50%	7.50%	7.70%	7.50%	8.70%	9.10%	9.10%	9.10%	9.30%	7.50%

IDPA LTC Profiles  
LTC Median Per Diem Cost by HSA - 2002 Cost Reports  
2002 (Run June 1, 2004)

UN-INFLATED

Report		State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA		
Line	Description	1	2	3	4	5	6	7	8	9	10	11	10th %	90th %
1	Dietary	6.01	7.28	6.51	5.36	6.51	5.48	5.92	5.92	5.83	7.28	5.60	4.17	9.77
2	Food Purchase	4.27	4.52	4.40	4.15	4.40	3.99	4.31	4.31	4.31	4.11	4.52	3.29	5.90
3	Housekeeping	3.65	3.84	3.56	3.05	3.56	3.25	4.13	4.13	4.13	3.89	3.84	2.51	5.63
4	Laundry	1.90	2.15	2.01	1.72	2.01	2.09	1.67	1.67	1.67	1.58	2.15	1.10	3.13
5	Heat & Other Utilities	2.71	2.84	2.76	2.75	2.76	2.54	2.67	2.67	2.67	2.72	2.84	2.73	4.03
6	Maintenance	2.99	3.41	2.96	2.91	2.96	2.48	3.16	3.16	3.16	2.90	3.41	2.92	5.11
8	TOTAL GENERAL SERVICES	22.09	24.39	22.49	20.85	22.49	20.47	22.71	22.71	22.66	24.39	22.04	17.19	30.80
10	Nursing & Medical Records	40.68	42.79	42.10	37.44	42.10	33.35	43.96	43.96	43.96	43.84	42.79	41.16	62.04
10A	Therapy	1.85	1.90	2.38	2.86	2.38	1.81	1.54	1.54	3.02	1.90	2.27	-	10.03
11	Activities	1.88	2.12	1.89	1.50	1.89	1.37	2.23	2.23	2.23	2.10	2.12	1.60	3.39
12	Social Services	1.44	1.46	1.50	1.08	1.50	1.13	1.61	1.61	1.61	1.32	1.46	1.32	3.00
16	TOTAL HEALTH CARE & PROGRAMS	47.55	50.19	49.32	44.36	49.32	39.56	50.57	50.57	50.57	52.75	50.19	47.76	74.79
17	Administration	3.39	3.49	3.30	3.27	3.30	3.61	3.39	3.39	3.39	3.20	3.49	3.54	6.84
19	Professional Services	0.98	1.00	0.76	0.88	0.76	0.98	1.05	1.05	1.05	1.19	1.00	0.72	2.93
21	Clerical & Gen. Office Expense	4.58	4.07	4.40	3.67	4.40	3.47	5.75	5.75	5.75	4.19	4.07	4.31	10.72
22	Employee Benefits & PR Taxes	9.63	10.11	10.26	8.28	10.26	7.80	10.26	10.26	10.26	9.30	10.11	8.44	17.51
24	Travel & Seminar	0.09	0.12	0.10	0.09	0.10	0.16	0.06	0.06	0.06	0.03	0.12	0.09	0.37
26	Insurance-Property, liability & Malpractice	2.19	1.93	1.97	1.87	1.97	2.00	2.46	2.46	2.46	2.40	1.93	2.03	3.92
28	TOTAL GENERAL ADMINISTRATIVE	23.47	23.64	24.80	21.32	24.80	20.28	25.17	25.17	25.17	23.10	23.64	21.93	36.02
29	TOTAL OPERATING EXPENSES	94.39	99.26	97.46	85.50	97.46	82.47	99.35	99.35	99.35	97.86	99.26	91.33	138.58
30	Depreciation	3.53	3.13	3.86	3.26	3.86	2.41	4.18	4.18	4.18	3.94	3.13	3.04	8.09
32	Interest	2.73	2.84	2.05	2.60	2.05	1.55	4.55	4.55	4.55	2.14	2.84	1.54	12.86
33	Real Estate Taxes	1.30	0.77	0.88	0.93	0.88	0.72	3.17	3.17	3.17	1.29	0.77	1.03	5.05
37	TOTAL OWNERSHIP	11.44	9.19	9.85	8.76	9.85	6.52	15.35	15.35	15.35	11.40	9.19	10.00	24.50
	TOTAL OPERATING & OWNERSHIP COST	105.83	108.45	107.31	94.26	107.31	88.99	114.70	114.70	114.70	109.26	108.45	101.30	163.08

Cost Report														
Line	Description													
1	Dietary	6.01	7.28	6.51	5.36	6.51	5.48	5.92	5.92	5.83	7.28	5.60	4.17	9.77
2	Food Purchase	4.27	4.52	4.40	4.15	4.40	3.99	4.31	4.31	4.31	4.11	4.52	3.29	5.90
3	Housekeeping	3.65	3.84	3.56	3.05	3.56	3.25	4.13	4.13	4.13	3.89	3.84	2.51	5.63
4	Laundry	1.90	2.15	2.01	1.72	2.01	2.09	1.67	1.67	1.58	2.15	2.23	1.10	3.13
5	Heat & Other Utilities	2.71	2.84	2.76	2.75	2.76	2.54	2.67	2.67	2.72	2.84	2.73	1.89	4.03
6	Maintenance	2.99	3.41	2.96	2.91	2.96	2.48	3.16	3.16	2.90	3.41	2.92	1.95	5.11
8	TOTAL GENERAL SERVICES	22.09	24.39	22.49	20.85	22.49	20.47	22.71	22.71	22.66	24.39	22.04	17.19	30.80
10	Nursing & Medical Records	40.68	42.79	42.10	37.44	42.10	33.35	43.96	43.96	43.84	42.79	41.16	26.11	62.04
10A	Therapy	1.85	1.90	2.38	2.86	2.38	1.81	1.54	1.54	3.02	1.90	2.27	-	10.03
11	Activities	1.88	2.12	1.89	1.50	1.89	1.37	2.23	2.23	2.10	2.12	1.60	1.13	3.39
12	Social Services	1.44	1.46	1.50	1.08	1.50	1.13	1.61	1.61	1.32	1.46	1.32	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	47.55	50.19	49.32	44.36	49.32	39.56	50.57	50.57	52.75	50.19	47.76	31.31	74.79
17	Administration	3.39	3.49	3.30	3.27	3.30	3.61	3.39	3.39	3.39	3.20	3.49	1.65	6.84
19	Professional Services	0.98	1.00	0.76	0.88	0.76	0.98	1.05	1.05	1.05	1.19	1.00	0.07	2.93
21	Clerical & Gen. Office Expense	4.58	4.07	4.40	3.67	4.40	3.47	5.75	5.75	5.75	4.19	4.07	2.36	10.72
22	Employee Benefits & PR Taxes	9.63	10.11	10.26	8.28	10.26	7.80	10.26	10.26	9.30	10.11	8.44	6.22	17.51
24	Travel & Seminar	0.09	0.12	0.10	0.09	0.10	0.16	0.06	0.06	0.03	0.12	0.09	-	0.37
26	Insurance-Property, liability & Malpractice	2.19	1.93	1.97	1.87	1.97	2.00	2.46	2.46	2.40	1.93	2.03	0.83	3.92
28	TOTAL GENERAL ADMINISTRATIVE	23.47	23.64	24.80	21.32	24.80	20.28	25.17	25.17	23.10	23.64	21.93	16.13	36.02
29	TOTAL OPERATING EXPENSES	94.39	99.26	97.46	85.50	97.46	82.47	99.35	99.35	97.86	99.26	91.33	67.15	138.58
30	Depreciation	3.53	3.13	3.86	3.26	3.86	2.41	4.18	4.18	3.94	3.13	3.04	0.73	8.09
32	Interest	2.73	2.84	2.05	2.60	2.05	1.55	4.55	4.55	2.14	2.84	1.54	-	12.86
33	Real Estate Taxes	1.30	0.77	0.88	0.93	0.88	0.72	3.17	3.17	1.29	0.77	1.03	-	5.05
37	TOTAL OWNERSHIP	11.44	9.19	9.85	8.76	9.85	6.52	15.35	15.35	11.40	9.19	10.00	3.55	24.50
	TOTAL OPERATING & OWNERSHIP COST	105.83	108.45	107.31	94.26	107.31	88.99	114.70	114.70	109.26	108.45	101.30	70.70	163.08

2002 - Average Wage Data Table

State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
Line	1	2	3	4	5	6	7	8	9	10	11
Total staff hours including contract nursing per diem	5.20	5.50	5.40	5.00	5.40	5.10	5.00	5.00	4.90	5.50	5.30
Nursing hours including contract nurses per diem	2.80	3.10	3.10	3.00	3.10	2.90	2.60	2.60	2.60	3.10	3.00
RN	20.69	20.12	19.18	18.37	19.18	16.06	23.49	23.49	23.49	21.31	19.45
LPN	16.89	17.04	15.72	14.33	15.72	12.75	19.39	19.39	19.39	17.96	15.69
CNA	9.73	10.05	9.65	9.09	9.65	8.08	10.28	10.28	10.28	10.39	9.62
DON	26.38	24.75	22.98	22.48	22.98	20.02	31.78	31.78	31.78	28.56	23.68
ADON	23.27	21.44	20.51	18.93	20.51	17.26	26.34	26.34	26.34	24.33	21.27

2002 - Staffing and Occupancy Data

	State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	
		1	2	3	4	5	6	7	8	9	10	11
Average Occupancy	80.90%	79.60%	81.90%	80.30%	81.90%	75.30%	82.20%	82.20%	82.20%	82.00%	79.60%	76.60%
Medicaid Utilization	64.50%	55.50%	56.10%	58.50%	56.10%	63.30%	69.90%	69.90%	69.90%	66.70%	55.50%	60.90%
Medicare Utilization	7.40%	6.80%	7.20%	6.10%	7.20%	7.40%	7.70%	7.70%	7.70%	8.20%	6.80%	7.00%